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INDIGENOUS WOMEN

AND THE PROFESSIONS:

SOME MAORI WOMEN'S EXPERIENCES

IN THE ACCOUNTANCY PROFESSION OF

AOTEAROA/NEW ZEALAND

PATRICIA ANNE McNICHOLAS

**INDIGENOUS WOMEN AND THE PROFESSIONS:
SOME MAORI WOMEN'S EXPERIENCES IN THE
ACCOUNTANCY PROFESSION OF
AOTEAROA/NEW ZEALAND**

by

PATRICIA ANNE McNICHOLAS

**A thesis submitted in partial fulfilment of the
requirements for the Degree of Doctor of Philosophy
at the University of Waikato**

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ABSTRACT

Concern about and resistance to the marginalisation of indigenous peoples has been growing globally. A focus upon indigenous women's experiences of accountancy is thus timely given the increasing concern to recognise the rights of indigenous peoples. This thesis aims to explore the experiences of Maori women accountants in Aotearoa/New Zealand through the use of oral history. It seeks to provide Maori women with an opportunity to be heard by researchers, academics, policy makers, members of the accountancy profession and Maori women more widely. An opportunity is also provided for Maori women to influence the discipline of accounting and its organisational practices by exposing the profession to issues concerning Maori, as an indigenous ethnic group.

It is argued that it is important to gather and listen to the stories of Maori women, as being heard is a crucial step towards understanding and reconciliation of their experiences with societally espoused commitments to equality and social justice. The struggle for Maori in Aotearoa/New Zealand is for equal participation, which also manifests itself in our organisations like accountancy firms and the accountancy profession. I have investigated the relationship between contemporary Maori women, accountancy and the history of colonialism and post-colonialism. *Kaupapa Maori* research methodologies are seen as a means of intervention in the transformation of Maori socially, economically and politically. The intent of these methodologies is to ensure a practice beyond the mere assimilation of marginalised groups, like Maori women.

Over the last decade feminist accounting research has focused upon, perhaps unintentionally, women from the dominant white middle-class. The special features of 'Other' women have been obliterated by the cultural and class blindness of researchers. Their minority status has also rendered their significant differences to be invisible. There has been a particular paucity of research concerned to explain the career experiences of women from indigenous groups, including Maori women.

An analysis of the empirical data gathered for this thesis is undertaken from a critical feminist perspective, by reference to the works of theorists on the 'decolonisation' of Maori and Maori women in Aotearoa/New Zealand. Suggestions on the transformation of the mono-cultural practices of the accountancy profession and its organisations include the process of hearing and understanding the Maori perspective. The Maori women in this study have shown that they have something unique to bring to the table in seeking a commitment for equal participation, in their aspirations for future equality in all aspects of Aotearoa/New Zealand society.

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CHAPTER ONE

IN SEARCH OF MAORI WOMEN IN ACCOUNTANCY

1.1 Introduction

Indigenous peoples globally are asserting their rights to social, political and economic participation in society. This assertion is sometimes expressed as aspirations or pressure to achieve increased career opportunities in mainstream institutions. At other times, this aspiration is expressed by the strengthening of indigenous organisations to underpin the well-being of indigenous groups in a specific region (Coates and McHugh 1998).¹ Maori are the indigenous people of Aotearoa/New Zealand. Maori share with many other indigenous peoples a history of colonisation and subsequent positions of marginalisation in contemporary society. My focus in this thesis is on the issues of access and career opportunity in the mainstream institutions for Maori women. I am particularly interested in the experiences of Maori women who participate in the accountancy profession of Aotearoa/New Zealand.² The thesis includes an examination of de-colonising theories and methodologies emerging in the global context through which indigenous peoples hope and expect to organise their equal participation (Smith 1999). In part my writing is framed within the anti-colonial discourse of ‘researching back’ and/or ‘writing from the margins’ of accounting. The worldviews of marginalised groups such as Maori become part of a research process of accountability (Johnston 1999). I contend that Maori women, as an indigenous

¹ See Coates and McHugh (1998) for a discussion of the basic indigenous targets of cultural survival and self-determination of indigenous peoples within the confines of established nation-states and partnerships with non-indigenous populations.

² In this thesis I use the term ‘accountancy’ when referring to the profession and firms, and the term ‘accounting’ when referring to the craft or discipline of accounting.

ethnic group, are worthy of attention as the international consensus on the need to address indigenous aspirations continue to grow (Quentin-Baxter 1998).

In this thesis I argue that neither the feminist nor the accounting literatures adequately explain the career experiences of professional women from indigenous cultures. Similarly the New Zealand literature does little to address Maori, especially Maori women's participation in the profession of accountancy in Aotearoa/New Zealand. In this chapter I set out my aims and objectives, and provide a rationale for my study. I include a brief background of the institutional structures of the accountancy profession in Aotearoa/New Zealand that are further articulated in chapters two and five in relation to the position of Maori women within the accountancy profession. I then set out the theoretical framework chosen for this research. This is further developed in chapter three. I also highlight methodological concerns and issues that arise when engaging in research for, by and with indigenous groups deemed to be marginalised. These are more fully discussed in chapter four. This chapter concludes with a brief outline of the subsequent structure of the thesis.

1.2 Aims and Objectives

In this thesis I aim to explore the experiences of Maori women accountants in Aotearoa/New Zealand through the use of oral history. This research is concerned with offering insights into the experiences, opportunities and aspirations of Maori women who participate in the accountancy profession. It also seeks to draw attention to some of the issues facing Maori women. The central concern is to provide Maori women accountants with an opportunity to be heard by researchers, academics, policy makers, members of the accountancy profession and Maori women more widely. The

thesis offers some insights into how Maori women experience and perceive the organisational practices of accountancy and the possible consequences for their career development and progression. This study also provides an opportunity for Maori women to influence the discipline of accounting and its organisational practices, by exposing and engaging the profession in addressing the issues concerning Maori as an indigenous ethnic group. Thus this project becomes a contribution to the engagement of indigenous issues globally, from which New Zealand theorists and practitioners may participate in the transformation of accounting to support the liberatory aspirations of indigenous peoples.

Using an oral history approach, Maori women participants have recorded their insights and perceptions. It is important to gather and listen to the stories of Maori women, because being heard is a crucial step towards understanding and reconciliation of their experiences with societally espoused commitments to equality and social justice, which require the oppressors to re-consider their position. This is particularly important for those seeking equal opportunity in their own lives and in our collective activities that are institutionally co-ordinated. The struggle for Maori in Aotearoa/New Zealand is for equal participation in the organisations that constitute wider society.³ The participation of Maori women in accountancy firms and the accountancy profession of Aotearoa/New Zealand are the focus of this research and echoes work already undertaken in other professions, such as law (Wilson 1987), and education (Cram, Smith et al. 1999). My intention in this thesis is to work with the stories of Maori women, to improve the possibilities for those who choose to work in accountancy firms and become members of the profession, with a view to resisting

potentially assimilationist processes deemed to undermine their ‘authenticity’ as Maori women.⁴ An analysis of the empirical data gathered for this thesis is undertaken from a critical feminist perspective by reference to the works of theorists on the ‘decolonization’ of Maori and Maori women in Aotearoa/New Zealand. In order to fully understand the contemporary situation of Maori women in the accountancy profession, I have investigated the relationship(s) between contemporary Maori women, accountancy and the history of colonialism and post-colonialism. This has been in the context of increasing Maori calls for redress of past marginalisation and aspirations to future equality in all aspects of New Zealand society, including the accountancy profession.

In 1840, the Treaty of Waitangi established a protocol for the settlement of Aotearoa/New Zealand by incoming Europeans.⁵ This Treaty and its implications are discussed more fully in chapter two. As a result of post-Treaty settlements, large amounts of cash and commercial property are in the hands of or in the process of being returned to Maori. As the fiscal fortunes of Maori tribal organisations in possession of these settlements are changing, Maori women are being employed, in part, by accountancy firms to attract and service this new clientele. I am concerned to provide insights into the sometimes-contradictory positions Maori women find themselves in, as one of the many side effects of this settlement process. Thus, in this research I ask the following questions: What are the reported experiences of Maori women in the accountancy profession of Aotearoa/New Zealand? What are the historical, institutional, organisational, and cultural factors that influence this

³ This is usually expressed in terms of self-determination, which is discussed more fully in chapter two.

⁴ Assimilation and its consequences in Aotearoa/New Zealand are discussed further in chapter two.

⁵ The Treaty of Waitangi is discussed in sections 2.2 and 2.6.2.

experience? What is the legacy of a colonial history on the experiences of contemporary Maori women in accounting careers, particularly in relation to the traditional (masculine) Eurocentric formation of the accountancy profession? What are the potential implications of the experiences of Maori women for themselves and accountancy firms and the accountancy profession of Aotearoa/New Zealand for the future?

A focus on the Aotearoa/New Zealand context included an attempt to identify the participation of Maori women in the profession. The exact identification of their participation was not possible, as the professional body currently does not record statistics on the ethnicity of its members. As a consequence, in this research I could not attempt to document the specific career aspirations and outcomes for all Maori women professionals in accounting. Challenging this invisibility of Maori women and their specific aspirations, hopes and demands are an important outcome of this thesis.

1.3 Rationale for the Study

In the last decade there has been a growth of interest amongst researchers in making visible the institutional and social factors that may hinder the advancement of women in the accountancy profession.⁶ Feminist accounting research has so far been largely restricted to addressing issues of the recruitment, retention and progression of female accountants (Ciancanelli, Gallhofer et al. 1990; Maupin 1990; Anderson, Johnson et al. 1994; French and Meredith 1994; Barker and Monks 1995; Hull and Umansky 1997) and their high turnover rate (Collins 1993). Perhaps unintentionally, this

⁶ I engage in a more detailed discussion and review of the accounting literature in chapter five.

'sampling' treats all women as a homogenous group. As 'Other' women are a minority, an unintended outcome tends to be that the views and perspectives of women from the dominant white middle-class prevail (McNicholas, Humphries et al. forthcoming). As a consequence the special features of 'Other' women have been obliterated by the cultural and class blindness of researchers. Relatedly, 'Other' women's statistical minority presence has also rendered their significant differences to be invisible. How the experiences of women might differ due to the complex interplay of gender, race/ethnicity, class and culture has so far not been sufficiently addressed in the literature (Gallhofer 1998). Research into gender and ethnicity, for example is still comparatively scarce. The work that has been done has focused largely upon the experiences of accountancy of African Americans (Hammond and Streeter 1994; Hammond 1995; Hammond 1997a) and occasionally on other ethnic minority groups (Knapp and Kwon 1991; Kyriacou 1997; Mynatt, Omundson et al. 1997).

Despite the recent emergence of an interest in accounting and indigenous cultures (Chew and Greer 1997; Greer and Patel 1999; Davie 2000; Gallhofer, Gibson et al. 2000; Gibson 2000; Greer and Patel 2000; Jacobs 2000; Neu 2000a; Neu 2000b) there is a particular paucity of research concerned to explain the career experiences of women from indigenous groups, and the impact of the associated disciplines and organisation of professionalisation in their continued marginalisation (Annisette 2000). The literature has remained silent with respect to qualitative studies that illuminate women's, and in particular Maori women's lived experiences of accountancy until the recent work resulting from this thesis (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming). Feminists in general and Maori in Aotearoa are still the 'Other', whether in the context of globalising western

patriarchy or within the confines of wider New Zealand society. Each is even now required to prove they know the discourse of the Master's House (Trinh 1989) often to the detriment of their own voices. The risk of engagement in this form of discourse is often further assimilation with no necessary guarantee of equal participation.

Concern about and resistance to the marginalisation of indigenous peoples has been growing globally. Coates and McHugh (1998) claim that the shift in societal attitudes to indigenous peoples has come about due to growing concern about the sustainability of western industrial societies, increasing interest in indigenous spirituality, and by the poverty and distress of indigenous communities. While each nation seeks to resolve indigenous issues within its specific national context, the impetus to deal with these issues arises from international pressures and concerns. Worldwide there are approximately 250 million indigenous peoples living in over 70 countries. Together they account for about four per cent of the population. If the distinct indigenous peoples of Africa are included, then that figure could be doubled (Burger 1990). As accounting practices of the West globalise, a focus on indigenous women's experiences of accountancy is thus timely given the increasing concerns to recognise the rights of indigenous peoples globally.

Over the last twenty years indigenous peoples have begun to articulate their rights, both internationally and domestically. They and their representatives have been at the forefront of attempts "to deal with ethnic and other conflicts by invoking or creating international norms" (Hannum 1988, p.650). An important development in this regard has been the formulation of a Draft Declaration on the Rights of Indigenous Peoples in 1993, which was supported by the United Nations Commission on Human Rights.

The Draft commanded the support of non-governmental organisations representing indigenous peoples worldwide and is the result of many years of talks, debate, commitment and effort. It is now being considered annually by governments of United Nations member states, at meetings of the inter-sessional working group of the Commission on Human Rights (Quentin-Baxter 1998). Maori have been active participants in that process (Durie 1998).

The current Draft contains 45 articles covering cultural, social, economic, political and constitutional rights. Article 3 states that indigenous people have the right of self-determination.⁷ By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development (Durie 1998). Reclaiming the gender balance within indigenous cultures and traditions is also seen as essential to the achievement of self-determination (Tomas and Haruru 1998, Conference Statement). Several submissions on the Draft have been made by Maori, including the suggestion that a separate article be incorporated relating to the rights of indigenous women. The Government delegation to the first session of the intergovernmental working group detailed Aotearoa/New Zealand's support for such an inclusion, relating to the protection of indigenous women against gender discrimination (Love 1997). The rejection of passive assimilation into national and international conglomerates is also seen as important to retaining Maori identity (Durie 1998).

⁷ For Maori, self-determination essentially encompasses the equal participation of Maori economically, socially and politically, the reconstruction of an 'authentic' Maori cultural identity and the protection of the environment for future generations (Durie 1998).

The New Zealand Government claims to support the general principle that indigenous peoples have the right to exist as a distinct community with their own cultural identity, that they have a special relationship with the land and that they must be involved in determining their own economic and social destiny (Ministry of Maori Development 1994). Coates and McHugh (1998) however, argue that indigenous groups and governments throughout the world have different goals, or are committed to different and sometimes-contradictory outcomes. Indigenous groups through claims, legal cases and international forums are seeking ways to keep their cultures alive, as part of self-determination, within nation states and in partnership with non-indigenous populations. Governments on the other hand, are being required to acknowledge past injustices and conclude a settlement congruent within national resources and political constraints, and thus hope to settle grievances once and for all. While the Draft remains a discussion document, if and when it is adopted by the United Nations General Assembly, it will have great moral authority in setting human rights standards for the indigenous peoples of the world.

In the context of these developments globally, I argue that an understanding of Maori women's experiences and career progression in the various professions is essential for the development of effective policies and strategies. Particularly important is their ability to reduce the risk of further assimilation and to enhance their capacity to transform the profession and its organisations from an 'authentic' Maori women's perspective. If these women are included in accountancy organisations as Maori women, with values 'different' from the dominant culture of accounting, perhaps they will be able to contribute to the necessary changes needed to ensure accounting as an intellectual discipline and its manifestation in practice contributes to a 'sustainable

world' (Gallhofer, Gibson et al. 2000). The experiences of Maori women, reported in this thesis, provide pivotal insight into aspects of this need for such change. It is for this potential contribution to the discipline and its practices that respect for the celebration of difference, rather than its management or assimilation is urged (Humphries and Grice 1995).

1.4 Locating Myself Within the Research

In this section I provide a brief explanation as to how and why I became interested in researching Maori women's participation and experiences in the accountancy profession. I consider this to be necessary as I acknowledge that the choice of research area is influenced by my subjectivity, whether at a conscious or unconscious level. My position is located within a broad feminist perspective, which generally considers that feminist researchers deem their personal experiences to be a valuable asset for feminist research. As well as describing the personal origins of their research, the feminist researcher typically draws on her personal experiences of living in the context of patriarchal societies and reflects on what she has learnt in the research process (Reinharz 1992; Court and Court 1998). I have chosen to follow such a tradition in this research.

I became interested in this project as a result of my observation, that few women attain partnership status in accountancy firms in Aotearoa/New Zealand (Neale 1995). Very few Maori undertake the study of accounting in tertiary institutions, also (Gallhofer, Haslam et al. 1999). Such a qualification is a pre-requisite to becoming a member of the accountancy profession. In addition, as a European/Maori woman researcher I cannot ignore the fact that the accountancy profession in Aotearoa/New

Zealand does not record statistics on the ethnicity of its member, resulting in the current position of ‘invisibility’ of its Maori women members. Such invisibility diminishes my ability to research and progress the interests of this group of people.

Feminist research remains concerned that social research contributes to the welfare of women, as well as makes a contribution to knowledge (Reinharz 1992). My commitment to a feminist standpoint in this research entails the concomitant idea that any feminist research, must contribute in some way to the betterment of the women under study. This commitment is also implied in this research and is further developed in my methodological framework, which is discussed in section 1.7 and more fully in chapter four.

When I first began this thesis I was interested in identifying the current status and participation of women in the accountancy profession in Aotearoa/New Zealand and to assist in the development of strategies on how ‘equality’ in the profession might be achieved. I looked at research undertaken by professional bodies in other countries e.g. Canada, the United States and the United Kingdom, which were concerned to acknowledge the importance of female chartered accountants (Gallhofer and McNicholas 1998). I was interested in why so few women were able to obtain partnership status and wondered whether a mentor system attending to the concerns of women, would assist them to progress in their accounting careers (McNicholas and Gallhofer 1999).⁸ I also wished to identify the participation of Maori women and

⁸ These two publications essentially developed as I gathered data for my literature review. “Gender Issues – An International Comparison” (Gallhofer and McNicholas 1998) was concerned to analyse the efforts of the Canadian accountancy profession to acknowledge the importance of women chartered accountants. The paper argues that while an understanding of how problems have been tackled overseas may not provide a straightforward blueprint for New Zealand, it might provide valuable

determine whether their experiences and concerns were 'different' from non-Maori women. This early research was concerned with the differences between women's class, race/ethnicity and culture, as well as the differences in their experiences and concerns (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming). In 1998 I undertook a pilot study of twelve female accountants to examine how these women reported organisational practices and the consequences on their careers. Two of these women identified themselves as Maori/European.⁹ In my discussions with these two women it very quickly became apparent to me that they faced a number of challenges associated with the complex interaction of gender, race/ethnicity and culture in a post-colonial environment, in their aspirations and achievements as professionals. These women were immediately keen to discuss ethnicity/race and cultural issues. Some of the women's comments from this pilot study are included here by way of introduction to my deepening interest and concerns, about the experiences of Maori women, as Maori women, and the institutional processes that limit their contributions to the practice of accountancy and the discipline that informs it.

1.5 Maori Women Speak Out As Maori Women

In my pilot study of women accountants in New Zealand, the two Maori participants inadvertently but starkly drew to my attention that 'being Maori' was a significant factor in their experiences in firms and of the accounting discipline itself. Pragmatic

insights. "Gender and the Mentor Relationship in Accountancy" (McNicholas and Gallhofer 1999) reviews The Report of the Task Force on Women Members of ICANZ (1996) and emphasises the validity of the view that a mentor system attending to the concerns of women would assist women to progress in their careers.

⁹ It must be recognised that there has been much intermarriage between Maori and European. As with myself, it was important to these women to acknowledge both their Maori and European heritage.

factors associated with Maori identity were deemed to be of some explanatory significance by the interviewees of my pilot study. As to why they had been hired by an accountancy firm, one interviewee remarked:

“I was seen as the great brown hope. They had been through a kind of Treaty education programme and they had some long-term aspirations in Maori business, so I kind of fitted in at the time. Some people have perceptions of how Maori people are and take those perceptions with them when they go to deal with them as clients. [So they assumed] that wouldn’t be a problem for me.”¹⁰

When asked whether she felt comfortable fulfilling that role, one interviewee remarked:

“Yes. As long as it’s only with people I know and I’m not doing it just because I’m Maori. It’s because I know them and if they knew anybody else in the firm they’d probably call them first.”

Once established in the firm, concerns about policies regarding equal participation (or equitable participation) with recognition of specific complexities associated with gender, and especially Maori identification, became apparent. Interviewees reported that the firm’s difficulties in developing gender policies were repeated in the development of policies to deal with Treaty and Maori issues.

“It’s the type of organisation that just wouldn’t [develop policies to deal with Treaty issues]. It comes back to the perception of a level playing field and kind of goes to another issue. We don’t have a Treaty statement in our contract that sets out the terms and conditions of our employment. That’s probably the same sort of thing that would apply for having a specific policy for women. People would [then] have to sit down and really think about the issues.”

When asked whether the firm provided any networking opportunities to its employees to help further their careers, the interviewees again spoke of their perceptions of a different treatment due to racial factors.

¹⁰ The Treaty of Waitangi is discussed in section 2.2.

“The only chance we had to network with things that the partners and managers do was when Maori clients came in and they wanted us to sit in with them, just to look good I think. We got a free lunch.”

On being questioned further as to whether she was comfortable fulfilling that role, the interviewee replied:

“Well, I mean we don’t usually get invited to these functions and I guess it’s because of who we are as to why we were there. In a way I guess I felt a bit used. It was just; you’ve got the blood in you, so you come up to lunch and I guess it’s another way of putting the tokens there.”

These two women also believed that they had limited opportunities for advancement within a ‘mainstream’ accountancy firm, on terms equal with other employees. They had discussed with a male Maori colleague, the possibility of forming their own firm in the future.

“That’s probably a ten-year plan. We don’t really feel that we’d get anywhere here. Yes, or even go out into the commercial world. I mean I can’t see any of us being asked to become a partner while we’re here.”

The issues raised by these women were so profound that I decided to focus on the concerns and experiences of Maori women, as a specific indigenous ethnic group for this thesis.

I was appreciative of the fact that the Maori women accountants were eager and willing to talk to me about their experiences and concerns. In keeping with both feminist and Maori cultural preferences for self-disclosure it was also important that I identify myself as European/Maori to my participants and advise them of my whakapapa (ancestry). This indicates to them where I fit into Maoridom and helps to reduce the distance between the researcher and the researched. Maori research

policies and practices (*Kaupapa Maori*)¹¹ also encourage the researcher to present themselves to the people face-to-face (*kanohi kitea*) (Te Awekotuku 1991a; Bishop and Glynn 1999; Smith 1999), in order to make connections through *whakapapa* (genealogy) and *whanaungatanga* (familiness), and begin to develop the trust that is required in the research relationship (McNicholas and Barrett forthcoming, McNicholas and Barrett 2002).¹² It is my contention that it is only then, that the Maori women participants would feel comfortable and be prepared to engage in the research process in any depth. I was also able to discuss with them my own experiences as an accountant and as an academic. Often we were able to identify common issues and concerns.

The research of this thesis explores, for the first time, the experiences of Maori women accountants in Aotearoa/New Zealand. It will provide Maori women with the opportunity for their voices to be heard by a wider audience, who are invited to listen to their stories. Through these stories, other Maori women and readers generally may gain some insights into the experiences and concerns expressed by these women and as a consequence perhaps consider re-viewing their own contribution to these experiences. Thus, this thesis contributes to the breaking of the silence in the academic accounting literature surrounding the experiences of professional indigenous women generally and the experiences of professional Maori women in particular. I undertake this research with some humility and an expressed hope that such disclosure will be to the benefit of Maori women and indigenous peoples

¹¹ *Kaupapa Maori* research policies and practices seek to ensure that research with indigenous peoples is more respectful, ethical, sympathetic and useful. This is discussed in detail in chapter four.

¹² This paper "Answering the Emancipatory Call: An Emerging Research Approach on 'the margins' of Accounting" emphasises the need to build trust between researchers and participants before the sharing of knowledge and information can occur.

everywhere, and achieve a more just global outcome of the way we, as humans, organise and account for ourselves, our resources and our patterns of valuation.

In the next section I begin with a brief discussion of women's and Maori women's professional membership of the accountancy profession and aspects of gender and ethnicity in the Aotearoa/New Zealand context. An exploration of the institutional structures of accountancy allows me to locate the oral histories of Maori women within their institutional context, as one cannot explore Maori women's experiences without reference to or acknowledgement of the wider issues concerning their identity.

1.6 The Institutional Structures of the Accountancy Profession

In this thesis I locate the accountancy profession as an institution that operates within a broad political and economic framework, servicing the predominant economic paradigm that in New Zealand is known as liberal capitalism (Kelsey 1995, 1999). I make a distinction between the accountancy professional body that is concerned with the regulation of accounting practice, and accountancy firms where accounting work takes place (Kyriacou 2000). Both of these institutions encompass western capitalistic concepts and values of short-termism, profit orientation and the privileging of the financial (Gallhofer, Gibson et al. 2000).

The pattern of participation experienced by women in the accountancy profession in Aotearoa/New Zealand has been similar to those experiences in other countries such as Australia, the United Kingdom, the United States and Canada. Statistics indicate that in Aotearoa/New Zealand in 2000 women represented 30.35% of the profession's

membership and that about half of the new entrants are women (Institute of Chartered Accountants of New Zealand 2000).¹³ Female participants have performed well in the professional examinations, with the female pass rate being 23% higher than the overall pass rate (Sampson 1997). In 1996 women accounted for about 6% of partners in chartered accountancy firms (Neale 1996), increasing to 7% by September 1999. However, it is difficult to ascertain how many of these women identify as Maori as the ethnicity of members is not recorded.

My enquiries to the Institute of Chartered Accountants of New Zealand (ICANZ) have indicated that they have no specific documentation or policies on promoting women, but that most branches have a women's group. Relatedly, the Institute's library can reveal very little information on when the profession began to record figures on women's membership. As far as the library can ascertain the first statistics on women members appeared in the Yearbook for 1987-1988. Membership by gender was recorded in the Institute's Annual Report until 2000, but disappointingly has not been recorded in the 2001 and 2002 Annual Reports.¹⁴ Statistics on the ethnicity of members have never been compiled. There was, therefore, no way of being able to ascertain from the membership register how many Maori women are members of the profession. In response to a telephone call to the professional body in 1997, I was told that the Institute is not interested in the ethnicity of its members. Indeed, the accountancy profession has not acknowledged the admission of the first Maori woman accountant. This is in contrast the law profession, which openly celebrated

¹³ These are the most recent figures on female participation that have been provided by the professional body in New Zealand.

¹⁴ In January 2003 I had a conversation with Bev Edlin, the Institute's Member Services Divisional Director and explained to her that these statistics are important for research purposes. She has assured me that the statistics will be included in future Annual Reports.

Georgina Te Heu Heu as the first Maori woman to graduate as a lawyer and be admitted to the High Court as a Barrister and Solicitor (Anonymous 2002b).

In New Zealand there has been little research done that investigates the status of female accountants in organisational hierarchies, and seemingly no research undertaken on Maori women who are members of the accountancy profession and are also employed by accountancy firms. In 1996 the New Zealand Society of Accountants (NZSA) produced a "Report of the Task Force on Women Members". It revealed that women with similar qualifications and work experience to men were not reaching senior level and that women were perceived as experiencing a lack of opportunity by 60% of male respondents and 83% of female respondents (Institute of Chartered Accountants of New Zealand 1996).¹⁵ The fieldwork for the Report was undertaken by CM Research (NZ) Limited, but they were not responsible for interpretation of the data. In compiling the Report, the NZSA commissioned a three-phase research study to find out whether the higher levels of the profession hold little attraction for women or whether there are special difficulties in achieving these positions. The first phase involved a pilot study, which consisted of thirty-four in-depth interviews. An issue that was raised by some respondents was that barriers might exist for Maori, with some respondents suggesting that the under-representation of this ethnic group may indicate that the profession does not hold an attraction for them (CM Research Associates Business Research Unit 1994). In the second phase of the research, being a survey of 500 NZSA members (250 women and 250 men), this issue was not pursued. The third phase of this research resulted in the Report that

¹⁵ In 1996 the New Zealand Society of Accountants (NZSA) changed its name to the Institute of Chartered Accountants of New Zealand. As the research was carried out prior to the name change the Report refers to the professional body as NZSA.

analyses the position of women members of the NZSA. The position of Maori women members was not dealt with and therefore they and their concerns remain 'invisible' within the profession.

In seeking to explain gender inequity in the New Zealand profession some five years later it was found that little had changed, except that "perhaps there has been a move towards remuneration equality between the genders at the lower organisational levels" (Whiting and Wright 2001, p.210). This is despite ICANZ initiatives over the last four years to implement assertiveness and female career progression training, and media profiling of female accountants (Wright and Whiting 1999). Whiting and Wright (2001) conclude that while these initiatives may have increased awareness of gender issues, they have not been helpful in removing remaining barriers preventing women from rising up the hierarchical ladder within the profession. Their study reveals the significant influences of personal attributes linked to both the structures of the organisation and the attitudes of men towards women. For example, while the responsibility for dependent children did not stop women from reaching the upper echelons of the profession, this had to be achieved within the terms of the dominant male. In their study Emery et al (2002) provide evidence that women did not enter the profession in New Zealand in large numbers until the 1990s. Again, neither of these studies considered the issues and concerns related to the participation of Maori women within the profession.

In her study Kyriacou (2000) suggests that despite the advances women appear to be making in the accountancy profession in the United Kingdom they continue to be disadvantaged by various forms of discrimination. This discrimination includes

sexism and racism, which operates at both a societal and organisational level. I argue in this thesis that gender and racial discrimination, as well as a lack of appreciation of the role Aotearoa/New Zealand's colonialist history and its legacy, and lack of respect for Maori culture are complicit in subordinating and marginalising Maori women.¹⁶ When Maori women endeavour to enter the workforce they are commonly referred to as being 'doubly disadvantaged', due to their gender and their ethnicity as well as continuing attempts to assimilate them into the Western corporate capitalistic environment (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming). In the next section I set out my working definition of gender and ethnicity, and their significance in the exploration of Maori women's experiences of accountancy.

1.7 Gender and Ethnicity

Early feminist literature tended to treat gender as a biological pre-given category, which explained social outcomes and individual choices. Numerous writers have challenged such a notion. For Ramazanoglu (1989) all versions of feminist thought make a direct challenge to the premise that women as a sex, are by nature inferior to men. Feminists put forward the view that while the sexes are biologically differentiated, the evident biological differences between the sexes are socially constructed:

the distinction between sex as largely biologically given, and gender as largely the social construction of what is male and female, is fundamental to feminist thought (Ramazanoglu 1989, p.59).

¹⁶ This is discussed in more detail in chapter two.

Butler (1990) also argues that gender is not always consistent in different historical contexts and may also intersect with different racial, class and ethnic identities. As such “it becomes impossible to separate gender from the political and cultural overlap in which it is invariably produced and maintained” (Butler 1990, p.3). The Ministry of Women’s Affairs in New Zealand refers to gender as:

the social construction of female and male identity. It can be defined as more than biological differences between men and women. It includes the ways in which those differences, whether real or perceived, have been valued, used and relied upon to classify women and men and to assign roles and expectations to them (Ministry of Women's Affairs 1996, p.7).

The Ministry advocates ‘gender analysis’ to recognise that women’s and men’s experiences, needs, issues and priorities are different; women’s lives are not all the same; Maori women’s life experiences, needs, issues and priorities are different from those of non-Maori women and therefore different strategies may be necessary to achieve an equitable outcome for women and men, and different groups of women.¹⁷

With Butler (1990), I take the view that ‘gender’ is created through sustained social performances. As a social construct it may be used to create and maintain the basic social order of relationships in a given society, by allocating and endorsing gender-based rights, responsibilities and expectations and punishing others. Specific gender attributes assigned to women in western societies affect ‘gender’ access to power and resources. As such the very notion of an essential sex as representing masculinity or femininity are part of the scheme that holds back gender’s public presentation outside

¹⁷ The Ministry advises that the aim of gender analysis is to achieve equity, rather than equality. Gender equality was defined as being based on the premise that women and men should be treated in the same way. This fails to recognise that equal treatment will not produce equitable results, because women and men have different life experiences. Gender equity was defined as taking into consideration the differences in women and men’s lives, and recognises that different approaches may be needed to produce outcomes that are equitable. Currently in New Zealand all policy is required to have a gender analysis. See the Ministry of Women’s Affairs mwa@mwa.govt.nz

the constraining frames of masculinity domination and required heterosexuality. Each gender has been allocated socially sanctioned rights and responsibilities, but their status and power are unequal. Just as sexuality is gendered, gender is sexualised into a scheme of subordination and domination. Individuals are constituted as gendered subjects by the dominant institutions and ideologies of society.

Ethnicity, like gender is a social construct. Ethnic groups are identifiable by cultural practices and beliefs, which are different from other groups in society. Gunew (1993) points out, that as with the distinction between sex and the socially constructed gender, there is an emphasis on 'race' as a biological fact and 'ethnicity' as a socialised construct. In comparable ways, in the past 'race' was put forward as a science for differentiating in essential (thus essentialist) ways among the various peoples of humanity, while 'ethnicity' was seen as a function of sociology and culture rather than biology.

Race is usually understood in terms of skin colour and physical appearance (Alice 1991). Where inferior treatment is associated with such appearance, this behaviour is considered racist (Jones 1998). The term 'race' fell into disrepute after World War Two, an implication in the tyranny of the concept of racial purity. Nowadays it tends to be constantly amended through political struggles and may be defined differently within differing contexts, resulting in its definition being contested and challenged (Johnston and Pihama 1994). Hence for example, those involved in the Black struggle may use the concept of 'race' as a way of indicating their resistance to assimilation into white society, while indigenous peoples may use the term to indicate that their culture has been disenfranchised and rendered invisible (Gunew 1993). Where

inferior or disrespectful practices are associated with institutions and their process, the term institutional racism is applied (Spoonley 1993).

‘Ethnicity’ is understood in terms of cultural differences that do not inevitably include colour (Alice 1991). ‘Ethnicity’ also has the quality of self-identification, an aspect that remains central as a way of distinguishing it from ‘race’ (Gunew 1993). Indigenous peoples however, may reject the concept of ‘ethnicity’ as it ignores the recognition of their decolonised identities. Some indigenous people prefer to use the language of ‘race’, which legitimises their first-nation position, as distinct from that of other ‘ethnic’ minorities (Alice 1991).

The meaning and experience of ethnic difference is, therefore, historically variable, but these differences are often active sites of struggle and resistance (Ramazanoglu 1989, p.119).

For Spoonley (1993) ethnicity is fundamentally an identity that represents the cultural experiences and beliefs of a particular group. Who is to be included in that ethnic group is defined by the membership of the group according to certain criteria. As such an ethnic group needs to have some collective consciousness of difference that is usually culturally defined as a human culture or subculture (Appiah 1997), or is related to others who share those differences (p.37). Spoonley (1993) suggests that the concept of ethnicity could be adapted and modified to fulfil a number of purposes, but certain conditions must exist for this to occur. Firstly, there must be something that binds the group together, e.g. a particular history of oppression. This bonding generates resistance to discrimination. Secondly, the invisible nature of ethnicity may be difficult for outsiders to appreciate, but is important to the group to preserve. Inevitably outsiders and group members will see the peculiarities of ethnicity in completely different ways. Finally, members within the group will have different

ways of practising ethnicity and different levels of commitment, with some people declining to be identified as part of a particular ethnic group. As such “ethnic groups are as divided, or as unified, as any other social grouping” (Spoonley 1993, p.39). I have chosen to use the general term ‘ethnicity’ as a contested social construction in parallel with the term ‘gender’ (Corlett 1997). However, I restate the term ‘race’ when it is used in the specific literature I am referring to.

Understanding the terms ‘gender’ and ‘ethnicity’ is important as these characteristics have been used by the accountancy profession as a basis for excluding individuals from membership. The accountancy profession has been found to put up barriers, and exclude women and individuals from minority ethnic backgrounds, in an attempt to shape the identity of its membership according to gender and ethnicity. Kirkham (1992) argues that the feminisation of the profession was seen as a threat to the continued status; pay levels and autonomy of the whole profession (see also Hooks 1992; Lehman 1992; Roberts 1992). Ethnic minorities have experienced biases in the personnel and hiring practices of accountancy firms (Kyriacou 1997; Hammond 1997a).¹⁸ Thus, the concern of this thesis is to make connections in seeking to explore how the imperialistic tendencies of the Western capitalistic accountancy profession impacts on Maori women’s location in accountancy firms.

1.8 Theoretical Framework

Maori women’s experiences of accountancy are explored in this thesis and these have provoked a deepening enquiry not only into the practices of firms, but the very

¹⁸ This literature will be explored more fully in chapter five.

ontological basis of accounting as a discipline complicit in colonialism and exploitative capitalist practices (Hooper 1992). Such a process involves many layers of analysis and requires reference to many concepts, perceptions, theories and common assumptions. For indigenous peoples an understanding of the legacy of imperialism and colonialism on their experiences is an important aspect of contemporary indigenous cultural politics. For many, such an analysis generates a desire and commitment to 'decolonise' and to retrieve a space from which to develop a sense of 'authenticity'. Imperialism and colonialism cannot be regarded as being gender neutral. The development of feminist theories by Maori women determines priorities and issues that are important to them. As part of the process of self-determination, Maori feminism recognises the need to make Maori women more 'visible' and develop theories in which Maori society and culture are central.

The theoretical traditions that I have selected for my investigation of colonisation includes the work of Fanon (1967), and Said (1978) who sought to record the psychological damage suffered by colonised peoples. Post-colonial feminists like Carby (1982) who argue that western patriarchal values have had profound effects on indigenous gender roles; and the works of Mohanty (1992); Houston (1992); Ramazanoglu (1989) and Collins (1996) who help to focus theoretical attention on the 'differences' between women, are also referred to. The writings of Maori women such as Smith (1992); Pihama (1993); Johnson (1992, 1994) and Irwin (1992) are particularly important in seeking to write Maori women back into the record books, but in ways that challenge any ongoing imperialistic definition. The theoretical framework for my research is discussed more fully in chapter three.

1.9 Methodological Framework

As expressed by Harding (1987) and Smith (1999), in any research project methodological issues and the choice of method are important. These frame the questions being asked, establish the set of instruments to be used and shape the analyses. Within emerging Maori research practices and policies a strong anti-positivist point of view is apparent. This direction of methodological interest has been developed through an increasing understanding, that many research projects about Maori have been an intrinsic part of the general process of colonisation. As a result Maori researchers have sought to develop and promote methodologies for research for, by and with Maori, that they expect will contribute to the 'decolonisation' and liberation of Maori people. This methodological approach to research is commonly called *Kaupapa Maori* research. It is currently being developed in the disciplines of economics, political studies, Maori development, education, health and science (Collins 2002).

Kaupapa Maori research enables me to become involved in a research process that is currently proposed as being more culturally appropriate for the Maori women participants in this project. It seeks to contribute to the good of Maori women, while also satisfying the rigors of research. Through the use of oral history as method, I seek to draw attention to some of the issues facing Maori women accountants and to challenge their present invisibility in the accountancy profession. *Kaupapa Maori* methods are also deemed to be decolonising as a process and therefore attempt to contribute to the liberatory processes needed for the achievement of Tino Rangatiratanga (sovereignty or self-determination). Decolonising research methodologies and methods are discussed more fully in chapter four.

1.10 Outline of Following Chapters

This section provides a brief outline of the subsequent chapters of the thesis. In Chapter Two: *The Aotearoa/New Zealand Context* I provide a background that frames the historical and cultural context of Aotearoa/New Zealand. The focus of the chapter is to set in place an appreciation of the context of the lives of Maori women in Aotearoa/New Zealand society. Such an appreciation is essential for an understanding of the challenges faced by Maori women who choose to enter the accountancy profession, and particularly the women participants in this project.

Chapter Three: *The Repositioning of Maori Women* draws upon theoretical frameworks that challenge the continuation of the present ‘invisibility’ of contemporary Maori women in the accountancy profession of Aotearoa/New Zealand. The focus of this chapter is to facilitate an understanding of theories of Maori feminism, which seek to reconstruct the status of Maori women affected by the impact of colonialism, both historically and contemporarily.

In Chapter Four: *Decolonising Research Methodologies and Methods* I discuss research methodologies and methods that have been developed by Maori scholars. I concentrate upon scholarly attempts to ensure that research is free from imperialism and colonialism, and endeavours to be empowering and decolonising for Maori. The focus of the chapter is on the development and promotion of *Kaupapa Maori* (Maori practices and policies), as a way to convince Maori of the value of research as a means of transformation.

In Chapter Five: *Locating Gender, Race/Ethnicity and Culture in the Accounting Literature* I undertake a review of the accounting literature for five distinct areas of interest. The reviews are undertaken both to analyse the discussions pertinent to this thesis and also to identify the omissions in terms of themes, methodologies and methods of research, relevant to my study of Maori women accountants.

In Chapter Six: *Analysis and Critical Examination of Some Recent Experiences of Maori Women in Accountancy* I examine the stories provided for this research by the Maori women participants about their recent experiences and perceptions of accountancy in Aotearoa/New Zealand. The focus of the chapter is to explore the role that a colonialist history and its impact might play on these Maori women's experiences, as well as to gain insights into the role of the historical, institutional, and organisational traditions of the (masculine) Eurocentric formation of the accountancy profession. A further purpose is to determine how these women perceive differences between Maori culture and the corporate culture of Western accountancy firms. Finally, I consider the potential implications of their experiences and perceptions on the Maori women themselves, the accountancy firms that employ them and the Institute of Chartered Accountants of New Zealand (ICANZ).

Finally in Chapter Seven: *Maori Women As Change Agents For the Practice of Accountancy* I seek to make connections between the imperialistic tendencies of the Western capitalistic accountancy profession in Aotearoa/New Zealand and its impact on Maori women's location in accountancy firms. I draw out issues relating to discussions by Maori feminists and scholars of decolonising theories and methodologies. I also make suggestions on how the accountancy profession and its

organisations could transform itself from a mono-cultural institution. Finally I make suggestions on future possible research projects that would fruitfully address many of the issues and concerns raised in this project.

CHAPTER TWO

THE AOTEAROA/NEW ZEALAND CONTEXT

The wealth of New Zealand's colonial society was founded on the marginalisation and dispossession of Maori - a situation the welfare state modified, but never sought to change fundamentally. (Kelsey 1999, p.19)

2.1 Introduction

A historical and cultural context of the settlement and development of Aotearoa/New Zealand is provided in this chapter. The focus of the chapter is to support an appreciation of the context of the lives of Maori women in Aotearoa/New Zealand society. Such an appreciation is essential for an understanding of the challenges faced by contemporary Maori women who choose to enter the accountancy profession.

Maori and non-Maori scholars have analysed the impact of colonial and post-colonial policies and practices on Maori culture, and the subsequent impact on the vulnerable social and economic position of contemporary Maori. Several scholars such as Hooper (1992, 1993, 1995) and Kelsey (1984, 1990, 1993, 1999) document the participation of the emerging professions in the facilitation of land and resource transfer from Maori to Pakeha (European) and their contribution to the overall colonising effect of the establishment of British norms and practices. This literature is reviewed in this chapter in preparation for my discussion of the reported experiences of Maori women within the accountancy profession in chapter six.

I begin the chapter with a discussion of the Treaty of Waitangi, considered constitutionally to be the founding document of Aotearoa/New Zealand. I argue that the

Treaty was subsequently used to facilitate British rule and confiscate Maori land. I then consider policies of assimilation, particularly focusing upon the role of the education system in the further destruction of Maoritanga (Maori cultural and philosophical frameworks). I discuss institutional racism, highlighting overt or subtle forms of racial discrimination that Maori encounter today. The Maori Renaissance is discussed to draw attention to the revival of the Maori language (te reo) and Maori claims for recognition of the Treaty of Waitangi in all aspects of governance and social activity in Aotearoa/New Zealand. Finally the position of Maori women in both New Zealand society and the accountancy profession are discussed, to provide the context for further explanation of the experiences of some Maori women accountants presented in chapter six.

2.2 The Treaty of Waitangi

Some 1000 years separate the respective settlement of peoples now known as Maori (the recognised indigenous people) and Pakeha (the European settlers) (True 1996).¹ Nations of iwi (tribes), and hapu (sub-tribes) and whanau (extended families) were self-governing through cultural processes and practices. During the first decade of the nineteenth century coastal Maori tribes had regular contact with Europeans, although sporadic European contact was made from the 17th century (Adams 1977; Sinclair 1980). Maori became increasingly well organised as a response to these contacts and by

¹ In pre-colonial times, the term 'Maori' was not used to describe the indigenous people, because there was no need to distinguish between the various iwi (tribes) and hapu (sub-tribes) on the one hand and any other distinctive ethnic group on the other; nor really to name them as a homogenous group distinguishable from "non" Maori. Colonisation brought an influx of settlers who were not local or from the indigenous populace. These settlers used the term 'Maori' to describe the various tribal groups. The term 'Maori', therefore originated in colonial discourse and over the last 160 years has shifted in the ways it has been used (Pihama, 1993). In the contemporary context 'Maori' refers to a person(s) who is a descendant of the indigenous nations (tribes) of Aotearoa.

the 1830s a number of tribes had formulated a strategy of Nationhood to cope with the influx of European settlers.

In 1835 the British Crown acknowledged the sovereignty and independence of the Maori people by signing a Declaration of Independence. By 1838 some two thousand Europeans were residents. Orange (1987), one of the early non-Maori researchers of the post-settlement period, argues that the British were concerned about the security of the imperial plans, fighting between Maori tribes and the unruly behaviour of some settlers. Officials also feared that Maori would resist European settlement on any great scale. As the independence of Aotearoa had already been recognised, it was decided to try to persuade Maori chiefs to transfer their 'sovereignty' to the British Crown. A treaty was to be the instrument by which the Crown would instigate British rule and rationalise land purchase (Orange 1987).

The colonisation of Aotearoa/New Zealand by the British began in earnest after the signing of the 1840 Treaty of Waitangi (hereafter known as the Treaty) and most European historical documentation of New Zealand effectively begins from this time. The Treaty became known as the founding document for Aotearoa/New Zealand. Many Maori chiefs were extremely cautious about giving their agreement to the Treaty. Their main concerns were about the sustainability of their authority, land ownership and trade dealings (Orange 1987). In the process of accumulating the necessary signatures of the chiefs, a number of fundamentally different documents were signed (Kelsey 1990; Durie 1998). The Maori version contains the signatures of some 500 chiefs and the Crown's representative. About 40 chiefs signed the English version. The differing versions of the Treaty generated quite different expectations. In the Maori version, Maori conceded the

right to Kawanatanga - the responsibility to govern the country to the British, but for Maori to retain ultimate authority (Tino Rangatiratanga) over their own affairs.² The concept of Tino Rangatiratanga is important to Maori as it embraces their spiritual link with 'Papatuanuku' (Earthmother), a link commonly made by and part of the international drive by indigenous people for self-determination. Walker (1990) explains that the creation narrative of the Maori indicates how all life is understood to have descended from Rangi (the sky-father) and Papa (the earth-mother). Maitira & Richards (1993) suggest that:

Maori were affirmed the Rangatiratanga (independent authority) of Hapu (sub-tribe) and Iwi (tribal) over their whenua (lands), kainga (sources of food) and Taonga (all that was most precious). The Treaty also emphasised tino rangatiratanga or absolute authority or as translated to English, "full, exclusive and undisturbed possession" of those lands and estates, forests and fisheries, and other properties which Maori wished to retain. The Crown was only awarded limited power, Kawanatanga. (p.169)

In the English version the Treaty provided for the transfer of sovereignty to the Crown (Article 1), in exchange for guarantees that tribal properties would be protected and sold only to the Crown (Article 2) and with a promise that Maori people were entitled to the same citizenship rights as British subjects (Article 3) (Durie 1998).

While there appears to have been only one Maori text, Kelsey (1984) points out that there were at least five different English versions, none of which were an accurate translation of the Maori text. It was one of these English texts, which was to become the 'official version'. At a later stage the Anglican missionary Henry Williams undertook a translation of that English version into Maori. As a consequence the Maori text was

² There are many different meanings for Tino Rangatiratanga and the concept itself is part of a rich and on-going debate in Maori society. The word 'tino' is an intensifier and the word 'rangatiratanga' broadly relates to the exercise of 'chieftainship'. Its closest English translation is self-determination – although many also refer to it as 'absolute sovereignty' or Maori independence. In this thesis I affirm the definition of self-determination as articulated by Durie (1998) (see page 8, footnote 7).

expressed in 'missionary Maori' and not in traditional terminology. Some of the concepts used were inappropriate or inadequate to convey the meaning of the English text (Kelsey 1984; Durie 1998). The discrepancies perceived between the meanings of these various versions continue to cause conflict and misunderstanding today. Walker (1990) maintains that:

What they (Maori) thought they gave and what the coloniser claimed, were separated by an abyss that was to have cataclysmic consequences for the Maori people. The chiefs were not to know that nation-building in the new world during the era of European expansionism was predicated on the destruction of first nations. (p.96)

The Treaty was attributed as having three objectives: the protection of Maori interests, the promotion of settler interests and the securement of strategic advantage for the Crown (Adams 1977; Durie 1998). Durie (1998) argues that within a decade and contrary to these objectives, the Treaty was used not to ensure Maori control of their own destiny, but to facilitate Maori separation from their land and the denigration of their culture.

The separation of Maori from their land had significance beyond the economic loss it clearly was. The importance of land to Maori as a means of preserving national identity and mana (status) cannot be overemphasised (Walker 1990; Stafford 1996). Land represented the bond between the living and the dead, and it was through land that Maori identity, both individual and collective, was established and supported (Mamak and Ali 1979). Land occupancy was often based on inheritance. Chiefs usually occupied favoured areas, while smaller groups and families occupied and worked productive cultivations. While not holding specific title to these areas, the occupiers were often able to pass on their rights to successive generations, though the title was considered to be a tribal one. Maori also had a rich tribal culture and oral tradition in pre-colonial times.

The tribe (iwi) was the largest political unit in Maori society and was composed of many hapu (sub-tribes). Each iwi society was collectivist rather than individualist and had a particularly strong respect and connection with the land (Walker 1990).

For the British the Treaty was a means by which they gained sovereignty over New Zealand. For Maori the Treaty was an important document in which greater recognition of Maori authority was granted, but subsequently marks more than one hundred and fifty years of adverse conditions under European rule and the loss of Rangitiratanga (independent authority/chieftainship) (True 1996). To Maori “Rangitiratanga meant custody over matters significant to cultural identity, particularly land held in trust for future generations” (Walker 1990, p.266). Maori believed in their rights established under the Treaty, but lacked any mechanism to reinforce those rights. They lacked parliamentary and legal support and as a consequence much of their land was transferred into the hands of settlers.

In the following three decades vigorous colonisation took place. By 1854 the European population was about 32,500. With the Otago gold rush in 1863 some 35,000 immigrants arrived (Sinclair 1980). At the time of the signing of the Treaty, Maori outnumbered Pakeha by 40:1. Parity in the population size between Maori and Pakeha was reached by 1860 (Spoonley 1993). This period was also a time of widespread capital acquisition, mainly in the form of land. Absentee investors and land speculators secured large holdings of land. Along with an emerging class of professionals and merchants, they formed the oligarchy of landowners and entrepreneurs, who dominated New Zealand’s early economic and political history (Kelsey 1990; James and Saville-Smith 1994). Hooper (1992) suggests that these professionals, including accountants,

were responsible for facilitating the mechanism by which Maori land was transferred to European owners.

The original landowners of New Zealand were brought to economic and social decline, in part, by the disciplinary 'norms' of legislators and professionals, including accountants, acting within what they believed to be established principles based on their own discursive practices. (Hooper 1992, p.55)

The implementation of a 'wastelands' policy was a common tactic of British colonisation and further dispossessed Maori of their land. Any Maori land not directly used for cultivation was classified as 'wasteland' belonging to the Crown and was stripped of native title. Maori regarded such a policy as confiscation of Maori lands contrary to even the British doctrine of native title, which declared the Crown owner of Maori land without requiring purchase of that land (Walker 1990). The New Zealand Settlements Act 1863, required individual ownership of land which further dispossessed Maori of land that was collectively owned. "The Maoris, who were dominant in 1840, had been subordinated to the pakehas by 1890" (Pearson 1984, p.208).

The Settlements Act 1863, along with the New Zealand Constitution Act 1852 and a series of other Acts, were the first of over 100 pieces of legislation which legalised the dispossession of Maori land (Jackson 1994). It has been argued that all of these pieces of legislation were enacted in breach of the Treaty (Walker 1990; Durie 1998). Thus legislative authority passed progressively to the group of landowners, who dominated the national and provincial assemblies and effectively controlled the internal economy. Access to these institutions inevitably excluded Maori participation, by recognising only individual title to land (Kelsey 1990).

In an endeavour to resist land sales, Maori began a long history of 'activism' beginning in 1843 with the Wairau affray (Walker 1981; Kelsey 1990). In 1844, as a symbolic act against the imposition of British imperialism, Hone Heke felled the flagstaff at Waitangi, the place at which the major Treaty negotiations took place. Maori organised themselves across iwi and created the 'Kotahitanga Movement' and the first Maori King was elected. The King Movement was concerned with four main issues: the unification of the tribes; an examination of the Treaty to determine matters pertaining to land; an examination of the New Zealand Constitution Act 1852 to enable Maori people to establish a council for themselves; and to ensure that good relations existed between the two peoples of New Zealand (Walker 1990). However, Governor Grey interpreted the King Movement as an act of disloyalty to the Crown. He responded by invading the Waikato, the heartland of the King Movement, and confiscating three million acres of land under the Settlements Act 1863. Maori reacted by going on the defensive. By 1872, over a hundred and thirty confrontations were recorded during the period known as the Land Wars. The last physical confrontation between Maori and Pakeha occurred at Maugapohatu in 1916 (Walker 1981).

"Between 1911 and 1921, a million hectares were sold. Thereafter, ...the annual rate of alienation of Maori land continued at an average of 29,091 hectares" (Walker 1990, p.187) with the loss of 25.2 million hectares of Maori land. Despite Maori efforts to resist imperialist competition for its land and resources, by 1951 only about 6.8% of the land remained in Maori control (Sinclair 1980; Simon 1994). The confiscation of land had occurred at great pace and with little regard for the welfare of Maori. Remaining tribal holdings were insufficient to provide an economic base. As a result most Maori were forced into subsistence living. Unable to grow sufficient crops to trade or survive,

they became dependent upon seasonal work as labourers for European farmers and public works (Pearson 1984). Europeans had asserted their dominance over Aotearoa and Maoridom in their struggle for material progress, prosperity and superior cultural identity (True 1996).

This discussion of the conflict of interests of colonial capitalism and the rights of Maori to their own economic and political sovereignty as guaranteed by the Treaty, provide an historical context for the expected annihilation of Maori (Walker 1990), and some background of the historical factors that influence contemporary Maori women's experiences. However, Maori did not become extinct. Specific policies of assimilation were subsequently developed. The next section of this chapter examines the critique of this assimilation process, in preparation for an examination of the contemporary participation of Maori women in the accountancy profession of Aotearoa/New Zealand. In part my interest is to understand the extent to which such participation affects ongoing assimilation or provides an opportunity for Maori women to participate in the assertion of Tino Rangatiratanga (self-determination).

2.3 Assimilation

The only way that the colonisers can exculpate themselves is in the hope that the natives will do the decent thing and die out, or if they survive, become assimilated. (Walker 1990, p.151)

The anticipated extermination of Maori did not eventuate and the colonial government was faced with the need to develop an alternative approach in their dealings with Maori. Thus the subsequent goal of the British and the colonial New Zealand government was to 'Europeanise' the Maori people. It was deemed that Maori society must assimilate to

the British society, which was being established in New Zealand. Such an amalgamation between Maori and the settlers was encouraged through the education system, inculcation of Christianity and inter-marriage between Maori and Pakeha. Each of these processes was an integral part of colonisation. Maori would be accorded the rights and privileges of British subjects once they had been elevated to the form of civilisation sanctioned by the Crown. Maori tribal systems had no place in the colonial economy (Spoonley 1993; Simon 1994). These policies had a disastrous effect on Maori culture and way of life. The processes of colonisation for many Maori meant an absolute severing from the fundamental elements of their collective identity/ies: namely the Maori language, traditional knowledge, Maori cultural practices and community life (Hoskins 1997).

For some Pakeha, extinction by natural attrition was the preferred outcome of the clash between the races. For others, it was assimilation. (Walker 1990, p.172)

A key medium for the assimilation strategy during the nineteenth century, were the use of educational institutions to assist in the inculcation of Maori children with British values and practices (Smith 1992; Spoonley 1993; Simon 1994). The State involvement began in 1847 with the Governor giving subsidies to schools run by missionaries for Maori children.

The assumed superiority of the incoming Europeans was built into the institutions of the new society. The first such institutions to be transplanted and take root in New Zealand were the mission schools. (Walker 1990, p.85)

The government of the day sought to replace Maori traditional knowledge and culture with that of the European, but was also concerned to limit the amount and type of European knowledge to which Maori had access. Maori were deemed to be suitable 'by

nature' to manual work. In time Maori became disillusioned with the mission schools and had effectively abandoned them by the 1860s (Simon 1994).

The Education Act of 1867 developed a two-tier education system that resulted in a limited public school curriculum being taught to Maori children. While in contrast the full national curriculum was taught to the children of settlers (Bishop and Glynn 1999). Under the Native Schools Act 1867 the government set up secular village schools, referred to as 'native schools', which served to limit the opportunities for Maori people. Many Maori were eager for their children to learn English and gave their support to teaching being conducted in English. These schools however, sought to assist assimilation through the active prohibition of the Maori language and cultural practices, and the emphasis of training for manual work. Maori were considered unsuitable for mental work (Bishop and Glynn 1999). The emphasis in these schools was to provide a fundamental knowledge of reading, writing, simple mathematics, hygiene and social behaviour to equip Maori males for menial agricultural work and Maori females for domesticity (James and Saville-Smith 1994). It was intended that these Native schools would be integrated into the public school system as soon as the Maori children attending had been 'Europeanised'. By 1927 the number of Maori children attending public schools exceeded the number attending the 'native schools'. However, these schools continued to operate under the Department of Education as a separate system until 1969 (Simon 1994).

By the beginning of the twentieth century it became apparent that the assimilation policy had proved to be highly destructive to Maori society. While Maori had been keen to gain access to Pakeha knowledge and fluency in English, schools promoted the Pakeha way

of life, while also denigrating the Maori way of life. Schools demanded cultural surrender, or at the very least the suppression of the Maori language and identity. By 1960 only 26 per cent of Maori children spoke their own language and by 1979 it was thought inevitable that the Maori language would die out (Walker 1990). Maori were demoralised by the disparaging of their language and traditions, the loss of land forced Maori into subsistence living and they became more dependent upon Pakeha. Maori had looked to schooling as a means of expanding their knowledge and as a means of dealing with the threat that settlers represented to their sovereignty and resources. Knowledge was also sought as a means of surviving and succeeding within a Pakeha-dominated world.

For a small minority of Maori (mostly those who had retained their lands), schooling *did* fulfil these hopes. For the great majority of Maori, however, that promise was never realised. Schooling served instead to reinforce their subordinate status in their own land. It was a means of furthering Pakeha economic and political interests. By the early years of the twentieth century, many Maori had retreated into a state of despondency, and a pattern of under-achievement in schooling was becoming entrenched. (Simon 1994, p.65)

An academic education for Maori was considered relevant only for an elite group. Maori women for the most part were not considered to be part of the elite (Smith 1992).

Maori also had no real input into the decision-making process of Aotearoa/New Zealand. Assimilation meant that Maori had to adapt to settler society, a society in which they had no real place except at a menial level (Spoonley 1993; Simon 1994). The government and legal system established were entirely British, designed and administered mainly in the interests of the white colonists and put Maori at a serious disadvantage (Adams 1977). Far from being challenged, traditional institutions were strengthened through the economic structures of state capitalism and the ideology of the welfare state (Kelsey 1990).

Respective governments continued to have explicit policies about assimilating Maori and alienating their land, which were so successful that by the turn of the century Maori had been reduced to a powerless minority. Introduced diseases, the land wars and disruption to tribal life and economic activities, had reduced the population to its lowest point of 45,549 by the turn of the century. A population collapse of 75% had occurred for Maori over the course of the nineteenth century (Walker 1990). The main cause of depopulation was the introduction of new diseases by the colonists, to which the Maori had no resistance (Durie 1997).

By 1906 Maori had begun to recover from the brink of extinction to record an increased birth rate of 10.45 per cent, with the greatest gain of 29.3 per cent in 1936. The Maori birth rate that year was twice that of the Pakeha. However, a high attrition rate was cause for concern. In 1940 Maori infant mortality was almost triple that of the Pakeha. This population recovery for Maori posed a new set of problems. Maori, having been dispossessed of much of their land had also lost the economic underpinning for such a population boom (Walker 1990). It was a time of relative Maori political inaction as Maori concentrated on mere survival (Walker 1981). When World War Two broke out in 1939 the Government established a volunteer Maori unit, subsequently known as the 28th Maori Battalion. The valorous deeds of the battalion in the campaigns of North Africa and Italy during 1939-45 did much to lift the mana (status) of Maori and enhance their sense of citizenship in the post-war years (Walker 1990).

During the 1950s the mass media and the state education system reinforced the white, middle-class, two-parent, consumption-oriented family unit as an inspirational model for all. The imposition of this model on Maori (for example, through the impact of

housing, health, employment and family benefit policies) effectively continued to separate Maori families from their iwi (tribal) and whanau (extended family) connections (Kelsey 1990; Mikaere 1994).

Active assimilation demanded that Maori adopt the psyche and behaviour of the Pakeha, whilst the same society continued to discriminate against them for being Maori. Mono-cultural state education sanitised the history of New Zealand, suppressed the language and rationalised Maori failure. (Kelsey 1990, p.19)

From 1844 until 1960, assimilation was the official government policy. Maori were encouraged to abandon their culture as quickly as possible, in order to learn the ways and processes of the dominant culture (Bishop and Glynn 1999). It was not until the 1960s that a re-thinking of government policies began, due to the efforts of Maori leaders in regrouping tribes. Their endeavours were designed to recapture something of the past and determine their own and future sense of direction (Durie 1998). Maori women were also active in expressing Maori views on housing, health, education, welfare, crime and discrimination in employment. In 1951 the first national Maori organisation, the Maori Women's Welfare League, was formed. Maori women were motivated to establish a forum of their own to articulate Maori needs outside and across the tribal arena. Walker (1990) argues that tribal views and the League's resolutions were submitted to government departments and led to the Hunn Report.

The 1961 Hunn Report drew attention to Maori social and economic disadvantage, particularly to the injustices and inequities in socio-economic policy (McCreanor 1993; Spoonley 1993; Durie 1997). As a result, in the 1960s and 1970s, many government programmes were put into place in the social area, which targeted Maori socio-economic disadvantage. Such policies however, continued to be assimilationist in nature. They lacked a commitment to the political aspirations of those Maori committed

to the honouring of the Treaty, Maori understandings of their guarantees contained in the Treaty and their pursuit of Tino Rangatiratanga (self-determination).

The Hunn Report advocated urbanisation as an opportunity for the further integration of Maori into European society. Urbanisation of Maori consisted of settling rural Maori into towns and cities and ensuring that Maori houses were dispersed amongst European houses to promote closer integration. Such a policy became known as 'pepper potting' and also signalled that there was not place for Maori tribal culture in the urban situation. Assimilation for Maori into Pakeha was still considered to be the destiny for 'the two races' in the future. Maori reaction was often hostile to those aspects of the Report, which made European assumptions about Maori aspirations (Durie 1997). The Hunn Report also came at a time when academics were becoming aware of the force and direction of Maori views related to the retention of mana Maori (power/authority/prestige).

The concept of 'multiculturalism' began to appear in policy proposals in the early 1970s, and was met by a demand for 'biculturalism', emphasising the prior need for greater mutual understanding between the Maori as the indigenous people of New Zealand and the pakeha as the colonising and now dominant majority immigrants. (Webster 1998, p.30)

As a result rather than following a course of assimilation or amalgamation, biculturalism was suggested as a way forward (Durie 1997). From the 1970s Maori became increasingly politicized through what Spoonley (1993) calls 'Maori ethnic activism', leading to both increasing calls for separate or parallel development, and/or the aspiration to work towards a bicultural society (p.40).

Biculturalism acknowledges the fact that only two New Zealand 'ethnic' groups, Maori and Pakeha, are particular to New Zealand and that the recent history of this country reflects the contact between these two groups. Further, the Treaty of Waitangi and its inherited moral, political, and social obligations require that Maori and Pakeha negotiate a relationship, which is equitable to both. (Spoonley 1993, p.93)

Such biculturalism recognises plurality within its seeming simple categorisation, as Pakeha are considered all those ethnically represented by non-Maori in the Treaty context. Biculturalism has since become the basis for much of Maori policy. As such it seeks to not only celebrate cultural difference, but it also has elements of political action, equality and the enhanced delivery of social services to Maori (Ritchie 1992; Maitira and Richards 1993; Durie 1997).

A decade ago biculturalism was merely a matter of debate among people interested in social policy here. Now we have crossed a watershed and it is a fact of contemporary social life so profound that everything we do everything we are, must be considered and reconsidered in terms of it. (Ritchie 1992, p.6)

Tahi (1995) suggests that most New Zealanders understand that biculturalism has something to do with being able to understand and use the concepts, customs and practices of another culture, but not necessarily to adopt them (p.62). She claims that:

In New Zealand today virtually all Maori are bicultural. Some cluster at the 'Maori' end of a 'Maori-Pakeha' spectrum in that they are culturally Maori in concept and practice, but frequently 'dip into' the Pakeha culture. Others string out along the spectrum to the other end inhabited by Maori often described as 'brown-skinned Pakeha'. Most Pakeha exist at the 'Pakeha' end, with a few strung out towards the 'Maori' end. (Tahi 1995, p.64)

In the 1990s Maori were recognised as belonging to diverse (iwi) tribal ethnicities and were also regarded as bicultural citizens (True 1996). From an international perspective Aotearoa/New Zealand portrays to the world its cultural duality (Coates and McHugh 1998), in spite of a globalised trend towards multiculturalism (True 1996).

For some Maori, however, biculturalism denies decolonisation of the mind as it still proposes something less than Tino Rangatiratanga, the collective rights of Maori to self-determination. Durie (1998) contends that Maori self-determination encompasses the advancement of Maori people, as Maori, and the protection of the environment for future generations. Advancement includes a commitment to improving the economic position, social well-being and cultural identity of Maori. Important aspects are the self-management of natural resources, Maori land, education, health, the Maori language and decision-making that reflects Maori aspirations and realities. Self-determination is also about Maori being strong numerically, economically and culturally. The rejection of passive assimilation into national or international conglomerates is seen as being important to retaining a Maori identity, in the face of the promotion of universal cultures. Acknowledgement that Maori cannot be presumed to be a homogenous group also recognises that tribal identities remain important for an understanding of contemporary Maori society. Mikaere (1998) suggests that:

In the Aotearoa context, the starting point in any effective strategy for change is the recognition that Maori have collective rights to self-determination, to independent sovereignty. These rights are inherent in our status as tangata whenua and were reaffirmed in both the 1835 Declaration on Independence and the 1840 Treaty of Waitangi guarantee of tino rangatiratanga. (p.82) ³

This discussion of the continued process of denying Maori any real participation in contemporary Aotearoa/New Zealand society and their demands for collective rights to self-determination is an important observation. Such discourse helps to explain the impact of colonial policies and practices on Maori in general and the devastation of Maori as a result of this process of colonisation.

³ Tangata whenua is generally translated as “people of the place or land”.

2.4 Institutional Racism

Pakeha currently define New Zealand society. It is in relation to the Pakeha that both tangata whenua (people of the land) and tauwi (foreigners) are forced to define themselves. This situation needs to be confronted and changed. (Spoonley 1993, p.vii)

Spoonley (1993) argues that there is an urgent need to re-evaluate the relationship between Maori and the dominant Pakeha in New Zealand society, which is currently a highly unequal one. In the interests of racial equality, a new understanding about the structures and resources of New Zealand society must be reached. While acknowledging that some positive changes have taken place in the 1970s and 1980s, such as the mushrooming of Kohanga Reo (Maori controlled pre-school movement) and the more obvious role of Maori in the media due to public debates about biculturalism.⁴ Spoonley (1993) maintains that in the 1990s the existence of racism had evolved and become less obvious, but is still present in many areas of society such as justice, health, education, social welfare and employment (Walker 1990). In critiquing the structures of New Zealand society and the policies and practices of dominant organisations, Spoonley (1993) deems an appropriate concept to be the notion of institutional racism (p.20).

Institutional racism refers to the way in which groups are differentially treated by institutions as a result of a set of organizational policies and procedures. (Spoonley 1993, p.21)

(Spoonley (1993) argues that institutions such as the health, education and justice system contain and distribute a variety of social and economic resources. If a particular racial group cannot gain access to these resources, then racial disadvantage occurs. These racially disadvantaged groups may face overt or subtle forms of racial discrimination, or the institution may not allow for cultural variation that exists among groups. Therefore all groups must conform to a particular cultural norm.

In recalling his time teaching in the School of Architecture at the University of Auckland during the 1970s, Spoonley (1993) emphasises that architectural students at that time, did not have the experience to communicate with Pacific Island and Maori clients. He considered this to be a basic skill necessary to operate in New Zealand society. Relatedly, he observed that although Auckland is the Polynesian 'capital city of the world', this is not reflected in contemporary buildings, domestic or commercial.

In a relatively prosaic way, it is this invisibility, or even hostility, towards Maori or Pacific Island values that encourages an anger, and it is repeated in many areas: justice, health, education, social welfare, ... (Spoonley 1993, p.xii)

Spoonley (1993) argues that evidence of institutional racism is also provided by statistics, for example of educational performance and employment. He provides the following figures as an illustration. In 1991 Maori accounted for 9.5% of the New Zealand population, but statistics in education revealed that only 6.8% of Maori completed Form 7 (Year 12) in High School. Relatedly, Maori were 3.5 to 4.5 times less likely to attend university than Pakeha in the 18-24 year age range. In 1990, the male and female unemployment rates for Pakeha were 6.3% and 5.7%, while for Maori unemployment rates were 22.2% and 21.2% respectively. For Spoonley (1993) these statistical figures reflect the cumulative effect of a history of colonialism, the operations and structures of the dominant group and the effect of racist beliefs. Spoonley (1993) further claims that:

If we were to continue the statistical analysis and focus on Maori women and Maori under the age of 25, the results would be even more apparent as it is the young and women who face additional disadvantage. (p.25)

⁴ The Kohanga Reo programme is based on the principle that Maori children should be totally immersed in Maori language and values from birth. See www.kohanga.ac.nz

Of particular concern to me in this thesis, is the fact that Maori women are ‘doubly disadvantaged’, because firstly they are Maori and secondly they are Maori women. Their unequal and unenviable status is supported by economic and employment statistics. Those statistics relating to their participation in contemporary society will be examined more closely in section 2.7, while the place of Maori women within Maori society will be discussed in section 3.7. The next section of this chapter discusses the dynamic of the Maori cultural renaissance that knowledge of the alienating culture can lead to transforming action to be free from such estrangement.

2.5 Maori Renaissance

In the last twenty years Maori society has undergone a cultural revival often referred to as the Maori Renaissance. The reclamation and reconstruction of ‘authentic’ and traditional identities, roles and relationships became central to a political vision of equality for all Maori (Hoskins 1997). This Renaissance began during the economic recession of the late 1960s, in the context of the first major unemployment in New Zealand since the Depression of the 1930s. Maori residing in industrial regions bore the brunt of unemployment and as a result their protests raised the moral consciousness of many Pakeha (Webster 1998). Maori protesters began to demand separate rights, official recognition of the Maori language and appointment of Maori to positions of responsibility in Maori agencies such as Maori Affairs.

The Maori language, for example, became an all-important symbol of this cultural Renaissance period. By the 1960s it was assumed that the use of the Maori language would die out, apart from its use on the marae and at ceremonial occasions. Institutional

support for a revival of the language began in the primary and secondary educational sectors and in the early 1970s there was an increasing curriculum emphasis on the teaching of taha Maori (the Maori side). Changes also began to be made in tertiary education with the introduction of Maori Studies programmes into universities by 1975. Walker (1981) refers to this developmental strategy as ‘institutional transformation’, which consists of Maori penetrating “a monocultural institutional structure and transforming it to reflect the bicultural nature of our society” (p.6). This strategy can be seen to be reflected in both the organisational structure and increase of te reo (the Maori language).

In 1961 the Department of Education recruited its first Maori education advisor. Today the Maori section has a team of inspectors, specialist advisors and itinerant teachers in Maori. The 1970s were marked by reforms in education that have substantially reversed the former policy of assimilation by cultural denial and today every teacher’s college has its own Maori studies section. “But not all Maori needs are met by these transformations” (Walker 1981, p. 6).

Despite the emphasis and commitments of the Renaissance, in the 1980s it was determined that only about 15% of Maori had retained the ability to speak their own language. As a result Maori communities recognised the need to establish their own day-care centres or kindergartens (Kohanga Reo). Many volunteers, frequently Maori elders, spoke only or primarily te reo (the Maori language) with the pre-school children who attended, thereby teaching the language by total immersion. This became the most singularly successful movement towards the revival of the Maori language and education of Maori children. Within a few years over five hundred Kohanga Reo

(language nests) had been established and continue to operate without reliance on state support. By 1985 Maori were demanding a greater share of state funds for Maori to operate their own educational programmes. The state had agreed by 1991 to fund a limited number of Kura Kaupapa (Maori medium schools) intended to follow the success of Kohanga Reo in the teaching of primary and secondary school subjects exclusively in Maori. Today there are 704 licensed Kohanga Reo centres providing total immersion education for over 13,000 children, which accounts for about half of all the Maori children who receive early childhood education (www.kohanga.ac.nz). In 1999 there were 59 Kura Kaupapa (Maori medium schools) and in addition 396 schools offering some form of Maori medium education (www.stats.govt.nz).⁵ Most government department names and circulars are now translated into Maori, and the national radio and television media carry regular news and current events programmes in the Maori language (Webster 1998).

An important aim of Maori seeking justice is to gain recognition of the Treaty, and the restitution and restorative possibilities. The establishment of the Waitangi Tribunal under the Treaty of Waitangi Act in 1975 was significant for Maori. The functions of the Tribunal are to hear Maori grievances, inquire into claims under the Treaty and to make recommendations to Parliament for their settlement. The Tribunal at this time was limited to hearing claims after the Act came into force and the power to settle grievances rested with Parliament. Maori were not satisfied with these limited powers and embarked on a campaign, which subsequently led to the Waitangi Tribunal being given retrospective powers to hear grievances dating back to 1840. The Treaty of Waitangi Amendment Act 1985 broadened the scope of the Tribunal and within months huge land

⁵ Maori attendance in tertiary institutions will be discussed in section 2.6.

claims against the Crown were lodged. These claims quickly rose to 150 by 1988 as tribes used the tribunal and other legal avenues to address their grievances. The empowerment of the Waitangi Tribunal had effectively given Maori people a mechanism for resolving their grievances (Walker 1990; Smith 1999).

Maori ethnicity was assertively articulated in many forums by the end of the 1980s. Maori had embarked on the pursuit of the following three intertwined political objectives: to capture or repossess resources upon which to base some measure of economic self-determination; to penetrate the bastions of power and become politically audible and visible; and to secure the means of continuing cultural distinctiveness or identity (Ritchie 1992). The Maori focus has shifted from challenging urban integration to a political activism and cultural revival, which includes tribal revival and economic reconstruction. The retrieval and reconstruction of a positive identity as Maori, is central to collective and individual well-being (Hoskins 1997).

2.6 Contemporary Aotearoa/New Zealand

In this section I focus upon Maori aspirations in the areas of education and employment, and the Treaty of Waitangi. In contemporary Aotearoa/New Zealand Maori continue to seek recognition of their central place in New Zealand society. Maori assert their Tino Rangatiratanga (self-determination) in ways that reflect their common experience of colonisation and class with varying strategies and objectives (Kelsey 1999). It is also important to look at statistical information as it provides valuable insights into the social and economic characteristics of the country's indigenous ethnic group. Comparisons made between Maori and non-Maori show differences in educational achievement,

population structure, living arrangements, employment patterns and income levels. Differences I argue, with the support of the literature reviewed above, to be the outcome of generations of disenfranchisement.

2.6.1 Education and Employment

Education is considered by many Maori communities to be critical for improving the social and economic position of Maori (Ministry of Maori Development 1999). In recent years some significant educational initiatives have been developed by Maori, for Maori, with the aim to encourage greater participation and success in education and employment by Maori. As a result Maori alternatives to mainstream education have also been provided, which include the growth of Kohanga Reo, Maori medium classes and immersion schools. Statistics indicate that both participation and attainment by Maori in education have improved over the past decade, but disparities between Maori and non-Maori remain. Recent figures from Statistics New Zealand indicate that young Maori today are more likely than in the past to stay at school beyond compulsory attendance age and are more likely to leave with qualifications. Between 1986 and 1996 Maori students staying at school from age 14 through to the age of 17 years doubled over the period (Statistics New Zealand 1998). In the 2001 Census 56.4% of Maori indicated they had a qualification, with 37.6% of these respondents receiving their qualification at tertiary level (www.stats.govt.nz).

There has also been considerable growth in the participation of Maori in tertiary education over the last five years, which includes universities, polytechnics, colleges of education and wananga (Maori tertiary institutions). Between 1991 and 1996 the

number of Maori enrolments more than doubled, while non-Maori enrolments increased by 27.2%. As a proportion of all tertiary students they increased from 7.8% to 11.9% over the period. In 1996, Maori made up 9.1% of all university students, 14.2% of polytechnic students, 12.9% of college of education students and 88.3% of wananga students (Statistics New Zealand 1998). These statistics however, obfuscate where Maori are in tertiary study, as 2001 Census figures indicate that 43.6% of Maori have no qualifications compared with 26.3% of European and 14.2% of Asians. Statistics also indicate that increased Maori participation in university programmes has been a fairly recent phenomenon, with Maori having completed a degree currently representing only 3.6% of the total population aged 15 and over (www.stats.govt.nz). These statistics are provided by a state that has also sanctioned economic directives that have led to more limited labour market opportunities for Maori. Maori women in this study must have gained the relevant tertiary qualification to be eligible for entry into the profession.

While Maori participation in all levels of education and the achievement of formal qualifications has increased over the past decade, further improvements are needed if disparities in educational outcomes are to be reduced (Ministry of Maori Development 1999). The intergenerational effects of education also mean that children tend to base their career expectations on their parent's experiences. As more Maori parents are unemployed or employed in low skilled, low status occupations, these parents are unlikely to know how to encourage and support their children. Maori parents are also less likely to have access to effective networks for job recruitment (Ministry of Maori Development 1999).

The education levels of Maori have important implications for Maori economic potential, as the population of Maori approaches 15% of the total population of Aotearoa/New Zealand.⁶ By the middle of the next century the Maori ethnic group is projected to almost double in size and reach approximately one million people, and make up about 22% of the total population. Maori have historically had higher rates of fertility and a greater concentration of people in the reproductive age groups compared to the non-Maori population. The Maori population also has a relatively young structure and is expected to remain relatively young compared to the non-Maori population. From being a predominantly rural population prior to World War Two, Maori are almost as highly urbanised as non-Maori. The importance of traditional iwi locations is however reflected in their greater concentration in particular areas. About 87.5 per cent of the total Maori population live in the North Island, with over half of these people living in Auckland, the Waikato or the Bay of Plenty region. At the same time, the living arrangements of Maori continue to be reflected in the traditional importance of the whanau or extended family. Maori are more likely than non-Maori to live in extended families, in households occupied by more than one family and in large households. It has also been suggested that socio-economic factors may be a factor in encouraging shared living circumstances (Ministry of Maori Development 1999).

Educational outcomes also have a major impact on employment opportunities. Historically Maori, by comparison with non-Maori, have had higher levels of unemployment and a greater concentration in lower skilled manual occupations in secondary industries. The economic changes since the 1980s in Aotearoa/New Zealand have had a significant effect on Maori employment, with major job losses in sectors in

⁶ In the 2001 Census one in seven people were counted in the Maori ethnic group.

which Maori were highly represented. Maori unemployment nearly tripled from 9.5% in late 1987 to 27.3% in early 1992. Subsequent economic re-directives saw employment for Maori women reach higher levels in 1996 than a decade earlier, but Maori men remained less likely to be employed than in 1986. Unemployment rates for all Maori mirrored this trend, rising steeply between 1986 and 1991 and falling between 1991 and 1996. Despite this fall, the Maori unemployment rate in 1999 was 19%, nearly three times the non-Maori rate of 6.4% (Ministry of Maori Development 1999).

Patterns of employment are also a major determinant of levels of income. Maori on average receive lower incomes than non-Maori. The median incomes for Maori fell between 1986 and 1991 and then increased again by 1996. In 1996 the Maori annual median income was 79.3% of the median income for non-Maori, \$14,400 compared with \$21,000 for non-Maori. In part, the difference between Maori and non-Maori incomes reflects the greater concentration of Maori in low-paid occupations. However, comparisons within occupational groups show that Maori receive lower median incomes than non-Maori with similar occupations in each occupational group. A report prepared in 1991 "Maori and Work: The Position of Maori in the New Zealand Labour Market" suggests that human capital variables such as age, education and experience only explain about 40-50% of the differences between labour market experiences of Maori and non-Maori. The report suggests that discrimination could explain part of the remainder (Ministry of Maori Development 1999). A special report to the Ministry of Maori Affairs in 1998 also showed that over one-third of Maori, compared to 14.3% of non-Maori, were primarily dependant on government benefits (Kelsey 1999). There still remains a substantial gap between Maori and non-Maori in terms of most economic indicators (EEO Trust 1999). The disparities of each indicator also cannot be treated in

isolation, but must be viewed in the context of the entire life experience of Maori (Ministry of Maori Development 2000). Statistics New Zealand reports that in 2001, Maori earn only 80.5% of the average hourly pay earned by Pakeha with similar qualifications and in comparable jobs. Maori professionals like lawyers and doctors earn on average \$7,000 less per annum than non-Maori and right across the job market Maori with similar tertiary qualifications earn on average \$4,900 less than non-Maori per annum (Thom 2002). As articulated by Thom (2002) what is needed is for Maori to undertake their own research to endeavour to explain for example, why a Maori lawyer with the same qualifications earns less than a Pakeha lawyer.⁷

While government departments have gathered statistical figures, there has been little scholarly description or analysis of contemporary Maori society, especially since the 1970s and the beginnings of the Maori Renaissance. As the political awareness and assertiveness of Maori culture developed, Pakeha scholars took the position that the scholarly pursuit of describing and analysing Maori society should be accepted as the prerogative of Maori themselves (Webster 1998). However, what is apparent is that Maori remain about three times more likely than Pakeha to live in poverty, to be unemployed, to be unhealthy, to be poorly educated, to be without satisfactory housing or to be in prison. The Ministry of Maori Development advocates an increasing effort by government to involve and motivate the Maori community when responding to disparities, as well as a greater effort by government agencies to formulate policy in co-operation with Maori across a range of sectors and departmental responsibilities (Ministry of Maori Development 2000).

⁷ I discuss more fully in chapter four Maori endeavours to engage in research.

2.6.2 Recognition of the Treaty of Waitangi

For many New Zealanders the Treaty of Waitangi is still relevant to contemporary Aotearoa with profound implications for the way in which Maori participate as full citizens in the economy and the education system. Maori continue to claim that the Crown is a Treaty partner, and as such has responsibilities for giving recognition to the social, cultural and political realities for Maori (Durie 1997). Maori are having some success in redressing the impacts of almost 200 years of colonisation by reclaiming rights guaranteed under the Treaty. The Treaty has been used by iwi (tribes) to both regain controls over substantial resources, as well as to address the mono-cultural processes of organisational life in Aotearoa/New Zealand.

Foremost among these Treaty settlements are claims to fisheries. The Maori Fisheries Act 1989 and the Fisheries Settlement Act 1992 provided Maori with large quantities of fishing quota and \$160 million cash, to help purchase New Zealand fishing companies. The other major Treaty settlements during the last decade have been the Waikato Raupata Claims Settlement Act 1995, and the Ngai Tahu Claims Settlement Act 1998. The Waikato settlement provided the return of 40,000 hectares of Crown-owned land and money to purchase more land. At the end of the 1997-98 financial years the net value of this package was \$212 million. The Ngai Tahu settlement provided for a settlement package of \$170 million and the transfer of Crown-owned land in the South Island (Ministry of Maori Development 1999).

Settlements from Treaty claims are half completed, with around \$500 million of a total of the \$1 billion 'fiscal envelope' proposed by government, having been paid out (Light 1999). Tribes throughout New Zealand have however unanimously rejected the 'fiscal

envelope' of \$1 billion, arguing that all Treaty claims should be settled irrespective of the cost. Yet the government has persisted with the policy and reaffirmed it in the 1995 budget (Kelsey 1999). Hoskins (1997) claimed that through the renaissance of Maori culture and language, there has been a growing number of Maori who have been critical of the physical loss and cultural damage of colonisation. The numbers of Maori who mobilised in opposition to the 'fiscal envelope' is evidence of this.⁸

Durie (1998) argues that there is an overly optimistic expectation that these settlements will provide solutions for all aspects of Maori self-determination. While the government prefers to deal with Maori in terms of iwi (tribe), this may prove to be problematic. Maaka (1998) argues that for over a century, government policy has at best ignored the tribe and at the most extreme was aimed at diminishing the influence of the tribe. It now seems unrealistic for tribal groups to suddenly become highly efficient social organisations that are expected to deal with the complexities of contemporary New Zealand society and the situations of Maori within it (Maaka 1998).

A decade of deregulation and privatisation by successive governments has also to some degree, negated the likely success of Maori to attain a degree of economic and social independence (Spoonley 1993). Globalisation poses substantive risks to the Maori life-world. The collision between the universalising goal of globalisation and Tino Rangatiratanga (self determination), have created tensions between successive governments, and Maori iwi nationalists. The social costs caused by New Zealand's free market policy have impacted to a greater degree on Maori compared to non-Maori

⁸ See Kelsey (1999) for a more in-depth discussion of Maori claims that all outstanding Treaty claims should be settled and not be capped at \$1 billion.

(Kelsey 1999). However, Maori continue to demand a say in the international Treaty making process, because of their constitutional right to participate as equal partners with the Crown in the international arena.

Iwi have received much of their compensation in the form of commercial property and cash to be managed by Maori organisations. The tribal resources of Maori are mainly organised around Maori Trust Boards. These Boards were established under the Maori Trusts Board Act 1955, primarily to receive and distribute compensatory payments from the government for various injustices (Durie 1998). These Maori organisations are said to be able to afford the best professional advice on investment proposals and other business matters (Ministry of Maori Development 1999).

The changes in the fiscal fortunes of Maori have been of great interest to professional accountancy, consulting and law firms. At least two of the multi-national accountancy firms in New Zealand have set up Maori divisions within their organisations. At the time of this study, Maori women headed both of these units. More Maori women are seeking to become tertiary educated in order to improve both the social and economic position for themselves and their whanau (extended family). There is also a growing recognition of the importance for Maori to obtain accounting and managerial skills, so that they may more successfully manage the resources held by Maori organisations (discussed more fully in section 2.9). Of concern to this thesis, is whether the accountancy profession continues to be part of the colonising process in the way articulated by Hooper (1992) by making room for a few Maori to participate, and to participate in ways that service the profit maxims of the firms rather than a connective

contribution to the establishments both of fair accountability (includes the Treaty issue) as well as organisational matters to do with equality of participation of Maori staff.

Therefore there may be conflict between Maori women wanting careers in accounting and the risk that they may become further colonised by their academic training as functionaries for the firm. Or they may become actively engaged in a sphere of the economy that may well be a contemporary version of the earlier privatisation of Maori assets (Hooper 1992) to be liberated onto the global market. Thus there are multiple concerns that emerge in this thesis for Maori women, regarding their opportunities in all aspects of Aotearoa society. This includes the risk that their participation in the mainstream may contribute to their further assimilation and deflect from the commitment to Tino Rangatiratanga, and related concerns about the aiding and abetting of global colonisation for all people into neo-liberal capitalist 'norms' for economic activity (Mataira and Richards 1993; Kelsey 1995; Kelsey 1999).

2.7 Maori Women

In the exploration of the history of Aotearoa/New Zealand the experiences of Maori women deserve specific attention. In 1840 colonial officials refused to allow the daughter of a Maori chief to sign the Treaty because she was a woman. This lack of recognition of women of rank from Maori society was an early indication that the relations between Maori women and the colonial state would be problematic (Mikaere 1994; Rei 1998).

Despite attempts by some colonial officials to exclude women from the Treaty process, Maori women have used Te Tiriti o Waitangi to claim their entitlements to land and their rights as citizens. Under Article One of the Treaty, Maori women have recognised the Crown's right to govern, but under Article

Two they have claimed their rights to land, fisheries, and taonga, or treasures. Their rights under Article Two of the Treaty distinguish Maori women from non-Maori women, whatever their ethnic identification. At the same time, under Article Three, Maori women share with all other women in Aotearoa/New Zealand the rights of citizens, and have a collective interest, as women, in making claims on the state organised around equality before the law and distributive equity. (Rei 1998, p.199)

Maori men, who were registered as the owners of land, gained the right to vote with the Maori Representation Act 1857. Maori women's citizenship did not include the right to vote until 1893, when along with settler women they were enfranchised. The first Maori woman Member of Parliament was elected in 1949, some sixteen years after the first European woman (Rei 1998).

Smith (1993) argues that colonisation has profoundly diminished the power of Maori women. For Smith (1992) the colonizing experiences of Maori men and Maori women were distinctly different. This was due to the re-defining of traditional male and female roles, to ones more compatible with the capitalist-driven economy, in which Maori are disproportionably allocated to the unskilled and semi-skilled sectors of employment (see section 2.6). While colonisation has served to legitimise the power of Maori men through their interactions and negotiations with the colonisers, Maori women have lost much control over their traditional roles and have also been denied a place within the new gendered order. Pakeha men negotiated, traded and treated with Maori men. Maori men were colonised by being absorbed into the economic fabric of a new society and defined as manual workers. In further pressure to re-shape Maori society in the image of its imperial masters, Maori women were confined to the domain of home and family. Forming part of the reserve labour force, they only worked outside the home when required by the labour market (p.49). Smith (1993) points to how the dominant colonial law disadvantaged Maori women:

One of the legal ways in which our lands became alienated was through the marriage of Maori women who were landowners on behalf of a whanau and Pakeha men who were able to inherit or gain individualised title over the property. (Smith 1993, p.8)

Maori women were often registered as landowners on certificates of title as Maori sought to preserve their land rights. Maori were forced to undertake the position of individual title-holder on behalf of members of their iwi. Mikaere (1994) explains that the status of women under English law was that wives and children were regarded as the property of men. Many settlers regarded Maori women as potential sources of land and economic security, as they often held title to Maori land on behalf of their whanau (family group). Upon the marriage of a Maori woman to a European man, under British law the European husband was able to obtain individual title to this land. Some tribes tried to dissuade their women from marrying European men.

The combined influences of a patriarchal and European society have had a devastating legacy for Maori women. During the 1950s the Maori female population was predominantly young and largely rural. Maori women generally left school early and were likely to have children at a young age. Very few went on to further education and training, though some did enter the workforce. With the urbanisation of Maori in the 1960s many Maori women participated in the labour force and the two-parent, two-income Maori family was relatively common at this time (Kelsey 1993; Mikaere 1994). Due to their low educational status however, they were mainly employed in the rapidly expanding industries as manual workers.

Economic restructuring and state sector reforms in the 1980s had a major impact on the industries and occupations where Maori women were mainly employed. The impact on

the labour force participation rates of Maori women was greater than that of Maori men. During the 1990s the decline in job opportunities and an increase in one-parent families also restricted Maori women's access to employment. In 1996 about 43% of Maori women with dependant children were single parents, compared with 19% of non-Maori women. Maori women also have higher rates of fertility and tend to have children at younger ages than non-Maori women. Maori women are almost twice as likely as non-Maori women to have five or more children, for example 13.3% compared with 6.7% in 1996. Relatedly, this combination of factors has impacted on the socio-economic status of Maori families (Ministry of Maori Development and Ministry of Women's Affairs 1999).

Recent figures collated by the Ministry of Maori Development and the Ministry of Maori Affairs indicate that Maori women are still vulnerable to unemployment. In 1996 their unemployment rate was 19% compared with 7% for non-Maori women. Maori women's personal incomes are considerably lower than those of non-Maori women. In 1996 Maori women had a median personal income of \$11,200, compared with \$12,800 for non-Maori women. Maori women in the labour force continue to be concentrated in low employment growth sectors, such as manufacturing and transport (Ministry of Maori Development and Ministry of Women's Affairs 1999). Statistics New Zealand reports that in 2001 Maori women were earning only 74% of men's average rate of pay (Thom 2002).

However, Maori women over the past two decades are more likely than ever before to participate in all levels of education, from early childhood through to post-compulsory education and training. Since 1991 the number of Maori women university graduates

has doubled, as have the proportion of Maori women among all full-time self-employed women. Maori women have also participated in tertiary study at higher levels than Maori men, but more Maori men have attended on a full-time basis than Maori women. This trend is understandable given the pressures of single parenthood and teenage pregnancy on Maori women. In 1995, 13,400 Maori women were enrolled in tertiary programmes compared to 9,631 Maori men (Jefferies 1997).

In 1996 the proportion of Maori women with a tertiary qualification peaked in the 20-24 year age group (26.6%) while Maori men aged 40-44 years were the most likely group of Maori to have attained a tertiary qualification (30.4%). Recent trends towards greater female participation in tertiary education, indicates that Maori and non-Maori women aged 20-24 years, are more likely to have a tertiary qualification than their male counterparts (Statistics New Zealand 1998). Despite these notable improvements, the social and economic outcomes for Maori women still fall well below those of non-Maori women and men.

By 1997 Maori women represented 12% of all women enrolled in formal tertiary education. They are more likely however, to study humanities, education, social sciences and communication skills, rather than commerce and business. An area where currently there are high rates of employment growth (Ministry of Maori Development and Ministry of Women's Affairs 1999). Recent research indicates low levels of participation by young Maori women in mathematics and science in secondary and tertiary education, are consistent with patterns in primary schools (Ministry of Maori Development and Ministry of Women's Affairs 1999). The lack of mathematics in particular is one of the key factors holding back Maori women from doing a major in

accounting at tertiary level. As we move into the 21st century the state makes an optimistic prediction that the education, training and re-training of Maori women is expected to play a critical role in improving the social and economic well-being of Maori families (Ministry of Maori Development 1999).

2.8 The Accountancy Profession

Accounting in nineteenth century New Zealand was part of a new colonial discourse. This power of the new discourse lay in creating a “regime of truth”. It was a power that legitimized as true that which previously could not be said to be either true or false. (Hooper and Pratt 1995, p.10)

The decade 1880 to 1890 was a period in which accounting information and audit procedures in New Zealand were largely without sufficient regulation. Many companies at this time were involved in extremely speculative ventures, including the purchase of Maori land for re-sale at inflated prices (Hooper, Pratt et al. 1993). The Companies Acts 1860 and 1882 provided few safeguards for shareholders. The general colonial discourse promoted the transfer of property from Maori to European and extolled the virtues of ‘civilization’ and ‘competition’. The rhetoric of individualism, capitalism and accounting enabled Europeans, through privileged access to the discourse of accounting and the legal system, to obtain control of many acres of Maori land at minimal cost (Hooper and Pratt 1995). The economic downturn beginning in 1885 revealed many fundamental weaknesses in accounting procedures, which had resulted in the over-valuing of assets, fictitious profits being recorded and dividends being paid out of capital. Much that had been passed as neutral accounting information had in fact served to legitimize the activities of a power elite who controlled its large financial institutions.

The operation of a laissez-faire market economy in colonial New Zealand often resulted in widespread and long-term loss for the sake of individual short-term gain. (Hooper, Pratt et al. 1993, p.95)

By 1896 the population of Aotearoa/New Zealand approached 700,000 and the banking system had been stabilised by the Bank of New Zealand. The government began to make advances to prospective farmers, new industries were established and the time had come for the birth of the accountancy profession.

No less important was the need for better auditing to protect investors in companies springing up throughout the land. (Graham 1960, p.13)

In May 1894 the Institute of Accountants of New Zealand registered as a not-for-profit company under the Companies Act 1882. Within two months the membership totalled about 100. In 1901 the government made the private auditing of companies mandatory, which began a period of rapid development for the accountancy profession. The Institute lost no time in pursuing its goal for government recognition as a profession. However, dissatisfaction with the Institute's requirement that no unexamined members would be admitted after 1896, led to the formation in 1898 of The Accountants' and Auditors' Association in Auckland (Graham 1960).

The first annual report of the Council of the Association stated that the qualification of every applicant for membership was to be carefully investigated and those persons who did not meet the standard of qualifications set would be denied entry. Examinations were subsequently introduced and in 1901 the Council agreed to allow female applicants to sit for the examination. The first two women were admitted in 1902, Miss Eveline Pickles of Christchurch and Miss Winifred Hill of Nelson. They were the first women to be admitted to any accountancy body in the British Commonwealth. The Institute however, did not share the Association's enlightened view of women's admission into the profession and defeated a resolution to permit women to enter the Institute's examinations in 1903 (Graham 1960).

By 1905 the Association had adopted a resolution that the legal registration of accountants in New Zealand was desirable, and that the Association should endeavour to co-operate with the Incorporated Institute of Accountants of New Zealand, to promote a Bill for the purpose of such registration. The Institute and the Association agreed that, to secure government recognition a joint approach was necessary. Finally after three years of strenuous effort, the profession gained recognition with the signing of the New Zealand Society of Accountants Act 1908 (Graham 1960). By the 1930s the professional 'status' of accountants had been established.⁹ It appears that men dominated the Society, in both leadership and membership. Little mention is made of women in the literature; apart from reference to the fact that two women were among the foundation members of the Society in 1909 and by the 1950s there were more than 150 female members of the Society in New Zealand (Graham 1960).

In 1958 the New Zealand Society of Accountants Act (NZSA) was passed with the membership increasing to 6,722 by 1960. The literature does not indicate how many of these members were female. However, by the mid 1970s the question of women and work in New Zealand was being discussed at their National Convention, with particular emphasis on the problem of married women re-entering the workforce in 1975 (Millen 1984). The NZSA became known as the Institute of Chartered Accountants of New Zealand (ICANZ) in 1994 and passed the ICANZ Act in 1996.

Hooper (1992) sought to provide a critical history of accounting in New Zealand to explain how and why the practice and profession of accounting grew to be so influential and important. He undertook three case studies of companies headed by prominent

⁹ Accountancy was not as readily accepted as a profession as e.g. medicine and law.

individuals. The common theme linking the three case studies is that they show how accounting practice served individual European land-owning interests, at the expense of Maori communities, in the transfer of land. He argues that the period from 1870 to 1930 was the time when most land in New Zealand was transferred from Maori to European ownership. During this time Aotearoa effectively changed from a Maori dominated economy based on the tribal ownership of land, to a European capitalist economy based on individual land ownership. Hooper (1992) also examines whether past accounting practice helped to erode guaranteed Treaty rights by subverting juridical law. He concludes that accounting discourse and practice was subtler and less conspicuous than that of legal or local government practice, but had some bearing on the fact that Maori land increased markedly in value when transferred to European ownership. Accounting practice played a valuable role in the modernisation of New Zealand, by advancing the interests of the dominant European entrepreneurial class (Hooper, Pratt et al. 1993; Hooper and Pratt 1995).

2.9 Women and Maori Women's Membership

Enquiry by myself to the Institute's library has revealed very little information on when the profession began to record figures on women's membership. As far as the library could ascertain the first statistics on women members appeared in the Yearbook for 1987-88. Membership by gender has been recorded in the Institutes Annual Report for a number of years. However, the Annual Reports 2001 and 2002 do not provide this information. Figures on the ethnicity of members are not compiled. As such there is no way of being able to ascertain from the membership register, how many Maori women are members of the profession. A telephone enquiry by myself to the Institute's Registry

Service was met with the response, that the Institute is not interested in the ethnicity of its members.

In 1999 the Head of the Registry Services agreed to provide to me, for the purposes of research, the current statistics for holders of a Certificate of Public Practice.¹⁰ This information allowed me to ascertain how many women have been able to make it into the upper echelons of the profession. In September 1999 there were 1430 partners in New Zealand accountancy firms: 1324 men and 106 women. Sole practitioners totalled 990 and were comprised of 871 men and 119 women. Women who comprised 29% of the overall membership of the profession and half its current intake (Institute of Chartered Accountants of New Zealand 1998) accounted for only 7% of the partners and 12% of the sole practitioners. It is difficult to ascertain how many of these women identify as Maori as information on the ethnicity of members is not provided. Also due to much inter-racial marriage, many Maori women have European surnames.

I was however, able to identify two Maori women as Sole Practitioners. One of these Maori women has been prominent in profiling her accountancy firm as specifically interested in promoting Maori interests. Fiona Parewai Wilson established Pareaarau Chartered Accountants in early 1996. She was the first Maori woman accountant from Ngati Raukawa to set up business in her own right. Pareaarau is interpreted as meaning – Navigational Star (evening star over the horizon) and a logo depicting this star has

¹⁰ To obtain this information took some effort on my part. I firstly spoke to a woman at the membership registry of ICANZ and explained to her that I wished to obtain these statistics for research purposes. She indicated that ICANZ were concerned about the Privacy Act, the cost of providing the information and whether my research would have any direct (and I emphasise direct) benefit to ICANZ. I then spoke to the gentleman who was the Head of Registry, who finally agreed to provide me with the information provided I paid for the cost of gathering the information (\$200) and that I gave him an undertaking that I would not do a mail-out to the female members.

also been produced for the firm (Rikihana-Hyland Q 1995). The name Pareaarau was chosen by a kuia (wise old woman) from Ngati Porou, who saw the business as akin to that of a navigational star that would guide and assist people in their financial development. The Wellington-based accountancy and business training company has a kaupapa (policy) to provide a professional accounting service, incorporating both tikanga Maori (the Maori side) and tikanga Pakeha (the Pakeha side). About 95% of the firm's current client base consists of Maori organisations and enterprises, but it also seeks to target women as clients (Love 1996). Fiona Wilson has stated that one of the reasons she wanted to work with Maori, was that there are so few Maori accountants, particularly Maori women. She perceives that there is a demand for an accountancy service to be provided by Maori for Maori. She is also concerned that with the government settlement of Treaty claims, it is important to ensure that the monies and assets from these claims are managed carefully to provide long-term benefits for Maori. Having worked as an auditor prior to setting up Pareaarau, Fiona has stated that she is concerned over a lack of financial management in some Maori organisations (Love 1996).

Pareaarau was established in response to a growing need for an accountancy service that not only provided financial expertise (Ministry of Maori Development 1999), but which also offered: knowledge of the financial challenges facing different groups within the community; an understanding of the specific needs and financial impacts for each group; an understanding of the cultural frameworks and operating structures from within which different groups work most effectively; and the ability to work with a wide-range of people to assist them in achieving their financial goals (Anonymous 1996). One of Fiona's goals is to also encourage more Maori to enter the accountancy profession

(Anonymous 1997). This discussion of Pareaarau highlights Fiona's recognition for Maori to do things in a Maori way where possible as resistance to further assimilation and may also be seen as being pro-active in terms of self-determination. The difficulties Maori accounting firms have in fulfilling this agenda, while also satisfying the demands of the professional body are analysed in chapter six.

Currently, only about 4.5% of all legal and accountancy professionals have been identified as Maori (Ministry of Maori Development 1999). It is expected that a greater number of Maori will be in the law profession. Maori communities recognised the need to have an understanding of the laws of New Zealand, to assist them in their Treaty claims, some years ago. The Maori community has only recently recognised the parallel need for accounting and management skills with the advent of Treaty settlements. The low level of Maori with university degrees that have majored in accounting, a pre-requisite to admission to the profession, would be some indication that Maori membership of the accountancy profession is likely to be insignificant (Gallhofer, Haslam et al. 1999). Gallhofer, Haslam et al (1999) in their study of Maori students studying accounting revealed that between 1991 and 1996 at the University of Waikato, the proportion of Maori students completing a degree majoring in accounting never rose above 12%. This was a disappointing result given the demographics of the region indicate that about 25% of the Maori population reside in the Waikato. The University of Waikato also has a higher proportion of Maori students than the other six established universities in New Zealand. Socio-economic factors were identified as being significant in explaining the low participation rate of Maori, as well as cultural dimensions. Their study confirmed that an education system set up along British models failed to serve the needs and aspirations of indigenous peoples, as its main concern was to assimilate and

maintain hegemony over these peoples. Thus the Eurocentric bias of the content of accounting programmes “impact upon student perceptions of whether university accounting education and the accountancy profession is for them” (Gallhofer, Haslam et al. 1999, p.795). Accounting courses that challenge the dominance of Western thinking in accounting education are not the norm in Aotearoa/New Zealand (Mataira 1994; Gallhofer, Barrett et al. 1998).

Preliminary research has revealed that barriers for entry into the profession may exist for Maori and that the lack of representation by Maori may indicate the profession does not hold an attraction for this particular ethnic group (CM Research Associates Business Research Unit 1994). The professional body however, has failed to pursue this area of research. In producing its 1996 ‘Report of the Task Force on Women Members of the Institute of Chartered Accountants of New Zealand’ it chose to focus primarily on gender issues, while ignoring the complex issues of race/ethnicity, class and culture on the experiences of its women members (Institute of Chartered Accountants of New Zealand 1996). Relatedly, institutions like ICANZ may have a membership that predominantly comes from a particular ethnic group and therefore these members do not understand or relate to members of other ethnic groups. Spoonley (1993) argues that institutional racism occurs when an organisation “does not allow for the cultural variation that exists among groups and therefore insists that all groups must conform to a particular cultural (and inappropriate) set of expectations” (p.21). Currently in New Zealand the accountancy profession does not keep membership figures on ethnicity and has indicated that it is not interested in the ethnicity of its members. It has also not made any endeavours to identify its Maori members and their concerns. Relatedly, there is no

evidence of how many Maori have been able to gain access to the profession, but indicators are that their numbers are few.

2.10 Chapter Summary and Conclusions

In this chapter I have reviewed the struggle of Maori to retain direction over their lives. From the contact with settlers, through the Treaty instruments, protest and resistance movements, Maori still struggle with a legacy of domination that manifests itself socially, economically and politically. I have also sought to illustrate the continuing underlying disagreement that exists in Aotearoa due to interpretation of the Treaty, between the interests of colonial capitalism and the rights and desires of Maori people to their own political and economic sovereignty. A summary of aspects of colonial and post-colonial practices and policies in Aotearoa/New Zealand, point to a practice of denying Maori any real participation in New Zealand society and the devastation of Maori, as a result of the process of colonisation. The impact on Maori women in particular is discussed, in order to show that colonisation has impacted differently on them as opposed to Maori men, and has resulted in a lack of recognition and loss of power for Maori women. This chapter also questions the participation of the accountancy profession in the processes of colonisation, in order to examine in chapter six to what extent Maori women's participation may be considered an extension of the assimilationist agenda, or an encouraging sign of increasing opportunities for Maori women to participate in mainstream institutions.

This chapter, together with a discussion of the concepts of imperialism, colonialism and post-colonialism, and theories of Maori feminism in the next chapter, form the context

for an elaboration of the Maori women's experience of their participation in the accountancy profession of Aotearoa/New Zealand presented in chapter six.

CHAPTER THREE

THE REPOSITIONING OF MAORI WOMEN

Without question, Maori women have been/are constructed from ‘outside’ by Christian, colonial, western, patriarchal discourse. Linda Smith, Leonie Pihama, Patricia Johnson, Kathie Irwin and many others have written comprehensively about the marginalisation of Maori women through the destruction of our spheres and sites of power and the imposition of colonial and Western ideologies of gender and race. (Hoskins 1997, p.31)

3.1 Introduction

A theoretical framework challenging the continuation of the present ‘invisibility’ of contemporary Maori women in the accountancy profession of Aotearoa/New Zealand is developed in this chapter. The focus of the chapter is to facilitate an understanding of theories of Maori feminism, which seek to reconstruct the status of Maori women affected by the impact of colonialism, both historically and contemporarily.

I begin the chapter with a discussion of the concepts of imperialism, colonialism and post-colonialism to explain my use of the term ‘post-colonialism’ in an era, which I argue is still colonial in its effects on Maori. I then move onto a consideration of post-colonial literature, which aims to reconstruct the identities of subordinated peoples, including postcolonial feminist critics who have been concerned with the constructions of gender ‘difference’ and representations of women in post-colonial discourse. In view of the previously under-researched nature of Maori women’s experiences in the professions, I provide a brief exploration of international feminist literature, which seeks to take account of women’s diverse experiences, including a call for the voice of indigenous

women to be heard. I then turn my attention to the specific experiences of Maori women in Aotearoa/New Zealand as a case in point. I provide a critical review of the emergent literature of Maori women theorists and writers who seek to develop theories of Maori feminism in which Maori culture and society are central. A particular focus on the specific characteristics of Maori women's location and experiences in Aotearoa/New Zealand provides the theoretical context for an analysis of the oral histories of Maori women in the accountancy profession of Aotearoa/New Zealand presented in chapter six.

3.2 Imperialism, Colonialism and Post-colonialism

It was around the mid-1980s that Aotearoa/New Zealand culture and society began to be analysed in terms of postcoloniality, in terms of colonial legacies including inherited identities and relationships, significantly those between and among what Simon During referred to as the 'postcolonizers' and the 'postcolonized'. (Prentice 1995, p.4)

Colonisation has taken many different forms and has produced various effects around the world. Said (1993) describes a geographical inquiry into the era of 'high or classical imperialism' indicating that in 1800 Western powers claimed 55 per cent of the earth's surface and by 1878 that proportion had increased to 67 per cent. By 1914 European powers held roughly 85 per cent of the earth as colonies, protectorates, dependencies, dominions and commonwealths. Thus, at the turn of the twentieth century the British Empire covered a vast area of the earth including Aotearoa/New Zealand. The 'age of empire', which "more or less formally ended with the dismantling of the great colonial structures after World War Two, has in one way or another continued to exert considerable cultural influence in the present" (Said 1993, p.6). As a result a whole range

of people from Western, Third world and formerly colonised countries feel an urgency to understand the past, which is carried over into perceptions of the present and the future.

Colonialism is generally regarded as a profitable commercial operation, which brought wealth and riches to Western nations through the economic exploitation of other nations. As such, colonialism and capitalism can be regarded as sharing a mutually supportive relationship with each other (McLeod 2000). The term 'imperialism' is sometimes used interchangeably with 'colonialism', but in fact mean different things. Childs and Williams (1997) defined imperialism as "the extension and expansion of trade and commerce under the protection of political, legal, and military controls" (Childs and Williams 1997, p.227). Colonialism is merely one form of practice, which upholds the ideology of imperialism, specifically concerning the settlement of one group of people in the territory of another group of people. As such it is one explicit experience of how imperialism can work through the act of settlement. Hence, the British Empire may be regarded as a form of imperial economic and political structure (McLeod 2000), which undertook the settlement of territories, the exploitation or development of its resources and endeavoured to govern the indigenous people of that land (Boehmer 1995).

Under colonialism, the British Empire did not rule by military and physical force alone. A colonised people were also made subservient to ways of regarding the world, which reflected and supported colonialist values, while deeming their own cultural values as lacking in worth. This process was called 'colonising the mind' (Said 1978). A particular value-system was taught to both colonising and colonised people as the best, truest

world-view. This value system operated by persuading people to internalise its logic, speak its language and to perpetuate the values and assumptions of the colonisers, regarding the ways they perceived and represented the world. The language of the Empire was represented as the natural, true order of life (McLeod 2000). British colonialism was not always successful in securing its aims and from time to time was met with acts of resistance from indigenous inhabitants, as well as settler populations (McLeod 2000). Theories of colonial discourse emerged and called attention to the ways in which language and power meet in persuading people to surrender to a particular world-view. As a result of this complex development, projects of counter-colonial resistance appeared that drew upon the many different indigenous local and hybrid processes of self-determination to challenge, corrode and sometimes displace the prodigious power of imperial cultural knowledge (Ashcroft, Griffiths et al. 1989). However, I am also alert to the possibility a national form of resistance may be replaced by a passive form of assimilation into national and international conglomerates (section 1.6), including globalising neo-liberal capitalist 'norms' for economic activity (section 2.6).

Smith (1999) contends that when describing European 'imperialism' the term tends to be used in four different ways: imperialism as economic expansion; imperialism as the subjugation of 'others'; imperialism as an idea or spirit with many forms of realization; and imperialism as a discursive field of knowledge. These are all analyses that focus on the different layers of imperialism (p.21). According to Smith (1999) for indigenous peoples, an important distinction of the use of the term 'imperialism' is the greater and more urgent need to understand the complex ways, in which peoples were affected within

the imperial system, as its impact is still being felt today despite the apparent independence of former colonial territories. The reach of imperialism into the minds of the colonised also challenges them to understand how this occurred in order to 'decolonise', to recover and to claim a space in which to develop a sense of 'authenticity'. Resistance to imperialism has more recently been referred to in terms such as the 'empire writes back' and/or 'writing from the margins'. As reiterated by Smith (1999):

A fourth use of the term has been generated by writers whose understandings of imperialism and colonialism have been based either on their membership of and experience within colonized societies, or on their interest in understanding imperialism from the perspective of local contexts. (pp.22-23)

McLeod (2000) argues that in as much as there is not one form of colonisation, there is also no singular form of postcolonialism. 'Postcolonialism' can be expressed in numerous ways as an enabling concept, despite the difficulties we encounter when trying to define it. Indeed scholars cannot even agree on the form of the words 'post-colonialism' and 'postcolonialism' and often use them in contrary and confusing ways. According to Ashcroft et al (1989) the term 'post-colonial' may be used "to cover all the culture affected by the imperial process from the moment of colonization to the present day" (p.2). McLeod (2000) contends that the hyphenated term 'post-colonial' is more appropriate to represent a particular historical period, as suggested by such phrases as 'after colonialism', 'after independence' or 'after the end of Empire'. While the term 'postcolonial' may be used when referring to disparate forms of representations, reading practices and values.¹

¹ In this thesis when quoting from other critics I preserve their own habit of spelling.

Prentice (1995) suggests that in the Aotearoa/New Zealand context 'post-coloniality' could be defined as "that set of socio-cultural conditions produced out of the legacy of colonialism" (p.3). The end of the political and legal status of the British Empire represented the beginning of the complexities of this legacy. The 'post' in post-colonial cannot be viewed as denoting an end to the socio-cultural forms instituted by colonialism.

Colonialism can also not be regarded as gender-neutral. There have been at all times differences in men and women's experiences of colonialism, as well as historical and cultural differences in the social construction of gender. Critical analyses of postcoloniality share at the fundamental level, the assumption that colonialism produces qualitatively differential encounters and relations between and among different peoples. As a result, relationships between feminism and post-coloniality might usefully be analysed and explained as the "articulations of women's relationship to colonisation and colonialism; of the gendering of 'the colonial experience'; and of the interface between two rubrics for political analysis and praxis" (p.5). Some scholars argue that only the colonised can provide the 'true' postcolonial voice (Prentice 1995).

Smith (1999) contends that for indigenous peoples a:

constant reworking of our understandings of the impact of imperialism and colonialism is an important aspect of indigenous cultural politics and forms the basis of an indigenous language of critique. Within this critique there have been two major strands. (pp.23-24)

One strand draws upon the notion of 'authenticity', of a time before colonisation in which indigenous peoples were intact. They had absolute authority over their lives and lived in a universe that was of their own making. The second strand refers to the language of

critique, which demands that indigenous peoples have an analysis of how they were colonised and what this has meant in terms of their immediate past and what it means for their present and future. These two strands intersect in indigenous discourse and are put forward as solutions, which are drawn from a combination of *colonised time* and *pre-colonised time*. Decolonisation encompasses both these sets of ideas.

Smith (1999) further argues that there are new challenges to the ways that indigenous peoples must think and talk about imperialism.

When the word globalization is substituted for the word imperialism, or when the prefix 'post' is attached to colonial, we are no longer talking simply about historical formations which are still lingering in our consciousness. (Smith 1999, p.24)

Globalisation and formation of a new world presents different sorts of challenges for indigenous peoples. While being 'on the margins' has had dismal consequences for them, being incorporated within the world's new marketplace has different implications and requires new forms of resistance. Post-colonial discourse has been defined in ways that continues to leave out indigenous people's ways of knowing and current concerns, and have stirred indigenous resistance to the idea that colonialism is over. From indigenous perspectives the naming of the world as 'post-colonial' is to name colonialism as unfinished business (Smith 1999). I wish to stress that though I use the term 'post-colonial' in this thesis, this does not mean that I agree that colonialism has ended or that the influence of colonialism no longer exists.

Many critiques of colonialism have identified that many of the overt and most subtle forms of colonialism remain long after the colonial powers have lowered their flags and handed over the keys to the Treasury. (Smith 1993, p.3)

This discussion of imperialism, colonialism and post-colonialism is important to this thesis as it facilitates an understanding of how imperialism and its more specific expression of colonialism frame the indigenous experience.

3.3 From Colonial Discourse to Post-colonial Literature

In the 1960s there emerged some important works that sought to record the psychological damage suffered by colonised peoples who had internalised colonial discourses. This internalisation of colonial sets of values was a source of trauma for colonised peoples who were taught to look negatively upon their people, their culture and themselves. Franz Fanon, a prominent psychologist, wrote widely about the damage that French colonialism had caused to the millions of people under its rule. His polemical book *Black Skin, White Masks* (Fanon 1967) sought to explain the consequences of identity formation for the colonised subject, who is forced to internalise the self as 'Other'. For Fanon, the end of colonialism meant not only political and economic change, but also psychological change, which ended this way of thinking about identity.

In 1978, Edward Said's *Orientalism* was published and became to be considered one of the most influential books of the late twentieth century. Said (1978) also examined the divisive relationship between the coloniser and the colonised, but paid more attention to the colonisers rather than the colonised. Said wrote about how the knowledge that Western imperial powers formed about their colonies, assisted in continually justifying their subjugation. Looking at representations of Egypt and the Middle East, Said pointed out that rarely did travellers to these regions learn from the native peoples they

encountered (Said 1978). Instead they recorded their interpretations based upon commonly held assumptions about the Orient “as a mythic place of exoticism, moral laxity, sexual degeneration and so forth” (McLeod 2000, p.22). These observations were then presented as scientific truths, which in turn justified the appropriateness of colonial domination. Thus colonialism continually perpetuated itself, based on the production of knowledge about colonised cultures that were endlessly produced as degenerate images.

For post-colonial theorists, overturning colonialism was not just about returning land to dispossessed peoples or returning power to those that were once ruled by the Empire. It also involved a process of overturning the dominant ways of seeing the world and representing reality in ways which did not replicate colonialist values (McLeod 2000). Such resistance to colonialism came to be termed ‘decolonising the mind’ (Ngugi 1986). Freedom from colonialism would come about only through reading, writing and rethinking ones understanding of the order of things, which in turn contributed to the possibilities for change. This was the challenge for both colonisers and the colonised. The importance of anti-colonial critiques could be regarded as the instigator of post-colonialism.

Post-colonial literatures emerged as the result of the tension between imperial culture and the complexity of indigenous cultural practices. Ashcroft et al (1989) consider the literatures of African countries, Australia, Bangladesh, Canada, Caribbean countries, India, Malaysia, Malta, New Zealand, Pakistan, Singapore, the South Pacific and Sri Lanka to be post-colonial. They argued that post-colonial literatures have emerged out of

the experience of colonisation and the assertion of tension with the imperial power, which includes an emphasis on 'differences' from the assumptions of the imperial centre. For them, it is these factors, which makes these literatures distinctly post-colonial. Other scholars do not accept the application of the term 'post-colonial' as relevant to Aotearoa/New Zealand, on the basis of the continued status of Maori as colonised (Prentice 1995; Childs and Williams 1997). Prentice (1995) contends that:

Again, the value of this understanding of postcoloniality as the fulfilment of decolonisation must be put beside that of one which preserves the usefulness of it as the problematic of a continuing relation between colonially-produced identities and positions. (p5)

Hoogvelt (1997) claims that post-colonial literature originated during the 1980s, among third world scholars in first world universities, who found a welcome home and symbiotic environment in the discipline of 'cultural studies'. Cultural studies commenced as literature analysis in English literature and linguistics departments, as did post-colonial studies. New forms of textual analysis emerged which combined insights from feminism, philosophy, psychology, politics, anthropology and literary theory (McLeod 2000). Hoogvelt (1997) maintains that the central questioning in post-colonial studies began in such works as *Decolonising the Mind* (Ngugi 1986), *The Empire Writes Back* (Ashcroft, Griffiths et al. 1989) and *Colonial Discourse and Postcolonial Theory* (Williams and Chrisman 1993) as literature criticism by Third World scholars, many of who first found a voice through literary writing. Post-colonial discourse engaged in a fundamental re-think and re-formulation of forms of knowledge and social identities, which had previously been written about and had been endorsed by colonialism and western domination. Much of this literature sought to re-write the history of subordinated groups,

such as blacks, gays, women, peasants and indigenous peoples, in order that their voices of resistance in the past and present would be heard and lead to decolonisation of the mind. Hoogvelt (1997) argues that:

In this way post-colonial discourse aims to reconstruct the identities of subordinated people...and with it the confidence to build on the record of their own 'hybrid position of practice and negotiation'. (p.158)

Relatedly, Hoogvelt (1997) points out that in postcolonial discourse the concept of 'hybridity' is celebrated and privileged as a kind of superior cultural intelligence owing to the advantage of 'in-between-ness', on both sides of two cultures and the consequential ability to 'negotiate the difference'. The bearers of hybrid identity became the liberatory 'people', who initiate the productive instability of revolutionary cultural change (Bhabha 1991). In this thesis I prefer to use the term 'bicultural'. As discussed in chapter two, most Maori are considered to be bicultural citizens, either being culturally Maori in concept and practice while frequently dipping into Pakeha culture, or practicing predominantly Pakeha culture while having an understanding of Maori identity and aspirations.

3.4 Feminism and Post-colonialism

In many different societies, women, like colonised subjects, have been relegated to the position of 'Other', 'colonised' by various forms of patriarchal domination. They thus share with colonised races and cultures an intimate experience of the politics of oppression and repression. (Ashcroft, Griffiths et al. 1995, p.249)

Ashcroft, Griffiths et al (1989) suggest that the history and concerns of feminist theory and post-colonial theory have developed as coincident and parallel discourses (see also Ashcroft 1995, Prentice 1995). Feminism and post-colonialism share the mutual goal of

challenging forms of oppression. Both have sought to reinstate the marginalised through a general questioning of the *representations* and *modes of perceptions* of the dominant. Since the 1980s there has been increasing interest not only in their parallel concerns, but also in the nature of their actual and potential intersections.

Feminist research is involved in challenging patriarchal authority as those systems which invest power in men at the political, material and imaginative level, and marginalise women. Like colonialism, patriarchy manifests itself in both concrete ways (e.g. disenfranchising women) and at the level of imagination. It asserts certain representations as the true order of the world, though it may exist amidst resistances to its authority. Some feminist critics point out that due to the work of Fanon, Said, Bhabha and others, discussions of post-colonial theory can appear to be a male-centred field and as such post-colonialism and feminism sometimes share tense relations with each other (McLeod 2000). Although there are a growing number of post-colonial feminist discussions, so far the discourses of post-coloniality are not overly populated by 'postcolonial women' (Davies 1994). Ashcroft, Griffiths et al (1989) argue that the parallel status of post-colonial theory and feminist theory specifically points to the failure of feminism to provide a 'model' for post-colonial discourse (Prentice 1995).

The implicit desire for a 'model' could be seen as an apparent expression of the same 'masculine' desire for feminism to function for the patriarchal order by providing the theoretical terms for masculine and humanist self-renewal. (Prentice 1995, p.5)

Prentice (1995) contends that the 'model' approach becomes constrained by the search for primary oppressions. Oppressions are seen as singular and separate instances, which

may be 'added-on' to each other in particular cases and are unable to conceive of a plurality of feminisms or of post-colonial conditions and positions.

Particularly important to post-colonial feminist criticism is the fact that feminism does acknowledge the many different forms of patriarchy, each with its own effects. African women writers in particular have highlighted the conflict between their representations of society and of patriarchal oppressions within them, and the processes of decolonisation and cultural restitution (Ashcroft, Griffiths et al. 1995).² McLeod (2000) argues that post-colonial feminist criticism could be regarded as a constitutive part of the field of post-colonialism. Post-colonial feminist critics have concentrated on the constructions of gender 'difference' during the colonial period, while others have concerned themselves with the representations of women in post-colonial discourse with particular reference to women writers. At the level of theory a number of conceptual, methodological and political problems have been raised in the study of representations of gender (McLeod 2000). In particular, the problems of finding an international cross-cultural sisterhood between 'First World' and 'Third World' women, the general problems concerning the right to speak for others and the relationship between the researcher and the object of analysis are of particular concern.

Feminists must also learn to speak *to* women and not *for* women; they must be willing to *learn the limits* of their methodologies through and encounter with women in different contexts, rather than assimilate differences within a grander design. (McLeod 2000, p.186)³

² The conflict for African women writers is what comes first; the demand for positive representation of African cultural values systematically denigrated by colonialist ideologies and institutions or the fight for female equality (Ashcroft, Griffiths et al. 1995). See Petersen K. J. (1984) "First Things First: Problems of a Feminist Approach to African Literature" *Kunapipi* 6(3) for a more in-depth discussion.

³ McLeod (2000) suggests that the grander design refers to "the appropriation of 'Third World' women to serve the self-centred ends of 'First World' feminists" as a compelling example of inbuilt colonialism.

Prentice (1995) points out that some feminists have also questioned the extent to which western feminists are equipped to deal with the problems experienced by women in once-colonised countries. Feminist critics informed by Third-world contexts have reminded First-world western feminists that their projects and modalities are not universal, and do not necessarily address the concerns of women from non-western cultural contexts. Prentice (1995) further suggests that there were no 'women' who were not multiply-constituted by gender, race, sexuality, culture, religion, and age.

Thus the range of relations between feminism and postcoloniality include feminist challenges to the masculinism of discourse of decolonisation and of postcolonial analysis, analyses of women's oppression under patriarchy as (analogous to) colonisation, and calls for feminism itself to decolonise. (Prentice 1995, pp.8-9)

In locating the various kinds of patriarchal authority to which women from countries with a history of colonisation have been subjected, the concept of 'double colonisation' began to be discussed in the 1980s (Ashcroft, Griffiths et al. 1995; McLeod 2000). 'Double colonisation' refers to the fact that women in formerly colonised countries have experienced *simultaneously* the oppression of colonialist realities and representations, and also patriarchal ones. While colonialism celebrated male mate-ship, women were represented in ways that colluded with patriarchal values (Peterson 1986). Carby (1982) maintains that western patriarchal values have had profound effects on indigenous gender roles. She argues that in many colonised countries, British colonialism broke up indigenous familial and community structures and imposed its own models, sometimes to the detriment of the indigenous women.

Colonialism attempted to destroy kinship patterns that were not modelled on nuclear family structures, disrupting, in the process, female organisations that were based upon kinship systems which allowed more power and autonomy to women than those of the colonising nation. (Carby 1982, p.224)

Although Carby's argument suggests that indigenous gender roles could be more equitable than the patriarchal stereotypes and social roles brought from the colonising culture, it must be acknowledged that indigenous women's plight is culturally and historically specific, and such women may also be subservient to indigenous forces of obligation. Consequently, gender inequalities may exist in both the indigenous and the colonial culture often both simultaneously oppressing indigenous women (McLeod 2000). Post-colonial feminist criticism has begun to pay attention to the representations of women created by 'double colonisation' and questioned the degree to which both postcolonial and feminist discourse offer the means to challenge these representations (McLeod 2000). Indeed, liberal feminism may be deeply complicit in the limited notion of women's liberation, which seeks to assimilate all women into the global labour market.

Rana Kabbani in her book *Imperial Fictions: Europe's Myths of Orient* looked at the representation of the Eastern female as an exotic creature that epitomised and assured the assumed excessive sexual delights of the Orient. She demonstrates how in reading these representations "we must be aware of the mutually supportive processes of colonialism and patriarchy which produce Eastern women in eroticised terms" (McLeod 2000, p.176). In contrast Vron Ware explains in her book *Beyond the Pale: White Women, Racism and History* that representations of white women in the Victorian period characterises the West's perceived higher moral and civil standard. Thus the patriarchal values in colonial discourses impacted upon both colonised and colonising women, albeit in different ways (McLeod 2000).

Chandra Mohanty in her essay *Under Western Eyes: Feminist Scholarship and Colonial Discourses* argues that “colonization almost invariably implies a relation of structural domination, and a suppression – often violent – of the heterogeneity of the subject(s) in question” (Mohanty 1992, p.54). She went on to posit that First-World feminisms were themselves a colonising discourse in their production of the Third-World woman as a singular monolithic subject: “western feminisms appropriate and “colonize” the constitutive complexities which characterise the lives of women in these countries” (Mohanty 1992, p.54). Similarly, Gayatri Spivak in *Three Women’s Texts and a Critique of Imperialism* points out that feminist criticism in Europe and Anglo-America reproduces the truisms of imperialism (Spivak 1985). Spivak (1985) in her critique of international feminism points to the assumption that concepts such as patriarchy, family and reproduction are often used without their arrangement in local cultural and historical contexts.

Mohanty (1992) is critical of ‘First World’ analyses of ‘Third World’ women, which assume that all women have identical interests regardless of class, ethnicity or race. Although attention to context might appear sensitive to ‘difference’, there is little attempt to consider the different possible types of social relations between men and women, or different possible relations between women, which are created by social and ethnic differences. Mohanty (1992) asserts that the lived experiences of women in countries with a history of colonialism could not be easily fitted into the homogenising, imaginary category of ‘Third World’ women.

By conceiving of 'the average third world woman' Western feminists construct a template for female identity in the 'Third World' based on a series of questionable conceptual and methodological manoeuvres, with scant regard for context. (Mohanty 1992, p.199)

To do so is synonymous to the colonial act, the imposition of homogenous identity on 'Third World' women without regard to the historical and cultural differences, which inevitably exist within this category (Mohanty 1992). In the next section I provide a brief summary of the international feminist literature that seeks to give an account of women's diverse experiences, including those of indigenous women, before focusing upon the emergent literature of Maori feminist theorists and writers that will provide the theoretical context for the oral histories of Maori women presented in chapter six.

3.5 The 'Voice' of Women's Diverse Experiences

It is the growing recognition within feminism of the material differences of power and interest between women, which make feminism as a general theory of the common oppression of women so problematic. (Ramazanoglu 1989, p.94)

In the last twenty years feminist scholarship has increasingly recognised the differences between women's experiences. For Ramazanoglu (1989) a careful reading of 1970s radical feminism reveals many acknowledgements that women's experiences are variable in terms of race, ethnicity, class and culture and that the issues that arise from this acknowledgement need to be addressed. In the 1980s feminist writings made renewed efforts to take into account the differences between women, as well as the differences between women and men (hooks 1984; Trinh 1989; hooks 1992). For Houston (1992) however, the different worldviews, life-chances and differential treatment of women from non-dominant groups have not as yet been adequately accounted for. She argues that

feminist theory, for example in the United States, has tended to articulate the voices of white middle-class, economically privileged women of the dominant culture as representative of the condition of all women.

African American, Asian American, Hispanic, Native American, poor, and working-class women continue to criticize the failure of contemporary feminism to deal productively with women's race and class diversity, that is, their differences based on ethnic culture and socio-economic status. (Houston 1992, p.46)

Houston (1992) suggests that while feminist scholars acknowledge the multifaceted identities of non-dominant women in their theories and research, they often fail to account for the interdependent nature of those facets, instead implying that they can simply be added together. She points out that:

Women of colour do not experience sexism *in addition* to racism, but sexism *in the context of* racism; thus they cannot be said to bear *an additional* burden that white women do not bear, but to bear an altogether *different* burden from that borne by white women. This different burden is illustrated by contrast in historical or traditional definitions of white and African American women in the United States. (Houston 1992, p.49)

Houston (1992) concludes that as a result of the challenges to feminist theory by women of colour during the past two decades, scholars from a variety of disciplines have endeavoured to give 'voice' to the experiences of women from diverse groups. However this implies that power can somehow be given. Questions need to be asked as to the conditions for that giving. What is the process? Who has the 'right' or 'the power' to give? Are there risks in the giving/taking relationships? I would argue that we cannot, for example give Maori women a 'voice', as they have always had one (sections 2.7 and 2.9). Nevertheless, as researchers we may use our efforts and resources to provide an

opportunity for Maori women to be heard by researchers, academics, policy makers and Maori women more widely, should they wish their 'voice' to be expressed (section 1.2).

Ramazanoglu (1989) describes black women's criticism of feminism as expressing outrage that their lives, work, struggles and suffering had been rendered 'invisible'. Not only by male dominated thought, but also by the language and concepts of new-wave feminism. Moreover, these critics claimed that white women and women from advanced capitalist societies benefited from the exploitation of black women, ethnic-minority women, third-world women and peasant women. As a result a growing list of distinguished African-American women activists emerged (for example Francis Beale, Angela Davis, Bonnie Thornton Dill, and bell hooks) who analyse the interlocking systems of race, gender and class oppression for black women. For hooks (1984) feminist theory lacks a broad analysis that could comprehend a variety of human experiences. She explores the limitations of various aspects of feminist theory and practice, proposing new directions to contribute to the shape and goal of black feminist thought. Black women began to not only develop their own distinctive interpretation of their own oppression, but also have done so by using alternative ways of producing and validating knowledge itself. Their own political and economic status provided them with a distinguishing set of experiences that offered a different material reality and these experiences stimulated black feminist consciousness (Collins 1996). The major analytic difference between the writings of white, Western, middle-class, liberal feminism and the feminist politics of women of colour in the US, is the contrast between a singular focus on gender as a basis

of equal rights and a focus on gender in relation to race/ethnicity and/or class as part of a broader liberation struggle (Mohanty 1991).

Mohanty et al (1991) prefer the word *third world* to *post-colonial* or *developing countries*. They define *third world* as those colonised, neo-colonised or decolonised countries of Asia, Africa and Latin America, whose own economic and political structures have been deformed within the colonial process, and to black, Asian, Latino and indigenous peoples. They point out that histories of third world women's engagement with feminism are in short supply. While there may be large body of literature on 'women in developing countries' these do not necessarily engage feminist questions.

Thus, third world feminists have argued for the rewriting of history based on the *specific* locations and histories of struggle of people of color and postcolonial peoples, and on the day-to-day strategies of survival utilized by such peoples. (Mohanty 1991, p.10)

White women's theories struggle to take account of the conditions facing women who are not white. These 'Other' women have been variously grouped as 'women of colour', 'black women' or 'third world women'. These categorizations encompassed diverse sectors of women and serve to bury the complex issues that lay within each sector (Smith 1992). Claims of racism and ethnocentricity require white feminists to understand that feminism, as both a political movement and as social theory, cannot be based on generalisations representing only their experiences. These criticisms serve to focus theoretical attention on the 'differences' between women. The nature and timing of these debates are different in different contexts. Throughout the 1980s there emerged in a wide range of contexts, critiques of white European-American feminism by black women, women of colour and post-colonial feminists (Jones 1992; Lerner 1996). In the

Aotearoa/New Zealand context, due to a distinctive history of colonial capitalism and a predominantly Anglo-Saxon migration flow, these challenges came primarily from Maori women (Jones 1992; Lerner 1996), who in the late 1970s found themselves outside the dominant paradigms of Pakeha feminisms.⁴

3.6 Maori Women's Scholarship

For indigenous peoples race and gender have been and continue to be central concepts upon which imperialism/s, colonialism/s and modernity operates. (Smith 1993, p.1)

Smith (1993) points out that the conversion of colonial power in Aotearoa/New Zealand was passed not to the indigenous people, but to the settlers “whose interests and worldviews continued to be shaped by Britain” (p.3). For Maori this was a time of extreme social upheaval, as the transition represented a changeover from British colonial forces to the armed constabulary of the settlers. She argues that “colonialism remains embedded in the social relations of coloniser and colonised and these relations are contested, resisted and played out in a range of sites such as the family and all state regulated institutions” (p.3). Smith (1993) contends that the presence of particular groups of indigenous peoples and indigenous women at different historical moments, within imperial or colonial structures, represents an expression of the racialised and gendered meanings, which are prearranged within these structures. She points out that little work has been done “to examine the specificity with which the concepts of race and gender

⁴ Lerner (1996) explains that Pakeha feminists in Aotearoa/New Zealand were mainly using theoretical categories derived from Anglo-American scholarship, generally of a liberal, radical and socialist orientation. Liberal feminists have established themselves throughout the state structures (Smith & Taki, 1993). Radical feminist analyses are influential amongst activist Pakeha women. Socialist feminism has a major impact on feminist trade unionists. Feminist debates in the 1980s tended to involve complex articulations between Maori feminisms and radical feminisms (Lerner, 1996).

have positioned the indigenous women of these places” (p.1). Even less work has gone into considering the long-term impact of this positioning on the indigenous women themselves and the legacy, which they may pass onto their daughters and granddaughters. Maori feminists in their positioning of indigenous women’s struggles have begun to consider colonial discourse and post-colonial analyses of ‘difference’.

The development of theories by indigenous scholars to explain their existence in contemporary society has only recently begun. Smith (1999) points out that while these theories may not be derived from some ‘pure’ sense of what it means to be indigenous, they have not been developed in a vacuum separated from an association with civil and human rights movements, national struggles or other theoretical approaches. What is important is that these “new ways of theorising by indigenous scholars are grounded in a real sense of, and sensitivity towards, what it means to be an indigenous person” (p.38). Contained within this imperative is a sense of indigenous peoples being able to determine priorities and issues of importance to them and bringing them to the fore (Irwin 1992).

During the 1980s Maori feminist groups used the works of Black American writings in their analyses. Following the formation of Black women’s groups, an independent strand of Maori women’s groups emerged (Te Awekotuku 1991a; Smith 1993). More recently Maori feminists have been critical of these overseas models and theories, and have begun to develop their own theories. They have also been critical of the notion of European values as a landmark of progress and point out that Pakeha feminisms consist largely of

imported theoretical assumptions. This shift signified the strengthening of calls for indigenous forms of feminisms (Larner 1996).

Many Maori women theorists, writers, artists and activists have given substance to and have contributed to the impetus for theories of Maori feminism, in an endeavour to inform and contribute to the struggles for their liberation as Maori and as Maori women. Maori feminists argue that the notion of Maori feminism is central to the political vision of equality for all Maori (Hoskins 1997). These Maori women not only wish to promote discourse of the broad Maori struggle for Tino Rangatiratanga, but also of their struggle for gender equality, both within wider Aotearoa/New Zealand society and within their own culture. Such literature is part of an emerging scholarship beginning in the 1980s, with most of the publications occurring in the 1990s.

In the 1980s Maori feminists began to challenge Pakeha feminists to acknowledge and to understand that there was more than one way of interpreting gender relations. The publication of Donna Awatere's 'Maori Sovereignty' in *Broadsheet* in 1982, a leading feminist magazine (later reprinted as Awatere 1984) began the impetus for Maori feminism (Larner 1996). She identified Maori sovereignty, as the desire to gain control over those economic and social resources that would contribute to a form of Maori self-determination, as a fundamental goal of feminists (Awatere 1984). The appearance of Maori sovereignty, the interest it aroused and the appearance of anti-racist groups in New Zealand did not occur in isolation from what was happening politically elsewhere. Anti-racist groups among politically active New Zealanders were being formed in the feminist

movement, in church groups and among those active against the Springbok Tour of 1981 (Larner 1996). In her writings, Awatere refused to accept the primacy of gender oppression in Aotearoa/New Zealand and adopted a tripod theory of oppression in which the power relations of gender, race and class were every bit as important.

Awatere (1984) was also critical of Pakeha feminists using their white power, status and privilege, to ensure that their definition of 'feminism' for this country superseded that of Maori women. She claimed that when Pakeha women succeed they wrongly believed that they were leading changes for *all* women, that their success was a real challenge to patriarchal power. For Awatere, individual success merely keeps the system of patriarchy going, as it appears that the barriers, which keep the bulk of women out do not exist, when in fact they continue to exist. Awatere (1984) argued that for Maori women, their concerns centre on issues of economic and racial privilege. Maori women have been forced to live apart from the resources of their land and from their cultural and spiritual values, which make them what they are. Her work was a major critique of feminist practices and prompted Pakeha feminists to begin to consider the implications of the political issues raised by Maori women (Jones 1992). For once Pakeha feminists were forced to find a theory within their own country. This re-focus resulted in:

a widespread theoretical shift away from mono-causal explanations of women's oppression, usually based on patriarchy, towards analyses that considered how forms of oppression associated with 'race', gender and class, contributed to the specificity of different women's experiences. (Larner 1996, p.166)

There was also increasing acknowledgment that academic work concerning Maori women should be promoted and undertaken by Maori women. Pakeha feminists began to

recognise that Maori women were attempting to develop forms of feminist scholarship that were relevant to their particular set of struggles and were an integral part of feminist theorising in a post-colonial context (Larner 1996). Maori women, such as Linda Tuhiwai Smith, Leonie Pihama, Patricia Johnson, Kathie Irwin, Ripeka Evans and many others, began to write about the marginalisation of Maori women “through the destruction of their [traditional] spheres and sites of power and the imposition of colonial and Western ideologies of gender and race” (Hoskins 1997, p.31). These women argue that the development of Maori feminist theories, in which Maori men and Maori women are reconstructed in a contemporary context as equally powerful, is crucial if Maori culture is to reclaim its status and not become a hybrid version of international patriarchy (see also Irwin 1992; Mikaere 1999). Along with the validation and revival of the language and Maori customs, these women believe that the retrieval and reconstruction of ‘authentic’ Maori identity/ies and cultural life can be achieved (Irwin 1992; Hoskins 1997). The colonisation, distortion and rearrangement of Maori social structures and the imposition of a distinctly western hegemony, have meant the construction of new forms of gender relationships, both within Maori culture and between Maori and Pakeha (Smith 1992). While Maori culture prior to colonisation had not been static, the search for ‘post’-colonial identity/ies for Maori represent the reclamation of an authentic decolonised Maori identity. The fear of continued annihilation often leads to the clinging unquestioningly to certain cultural notions and practices (Hoskins 1997)⁵

⁵ Trinh T. Minh-ha (1989) contends the authentic self and the ‘other’ part of oneself can be divisible. This gives rise to the notion of the ‘I’ self as the authentic (Maori) self and the ‘other’ as being either opposed to the self or submitted to the self’s dominance. However, she also acknowledges that the historical ‘I’ cannot be obscured and ignored, and that culture has never been monolithic (Hoskins, 1997, p.30).

3.7 The Development of Theories of Maori Feminism

Irwin (1990, 1992) identifies several Maori sources of data from which to develop theories of Maori feminism. The study of Maori society both past and present, the Maori language, Maori women's herstories and Maori cultural practices will all provide rich databases and important challenges to Maori feminists. She argues that in the pursuit of equity, the participation of Maori women is central to their empowerment. Maori women need to be provided with the time, space and resources necessary to develop the skills to undertake this work, starting with the exploration, reclamation and celebration of their herstories, their stories of Maori women (Irwin 1992).

Maori women also began to challenge the deployment of cultural discourses related to gender in constructing, reconstructing and positioning Maori women in ways that ultimately serve the interests of Maori men (Hoskins 1997). The speaking rights of women on the marae, as a site of the struggle for Maori women, have been the focus of much debate (Irwin 1992; Smith 1992; Evans 1994; Hoskins 1997).⁶ Irwin (1992) argues that western notions of what constitutes speaking on the marae have failed to recognise various forms of oral arts as a form of speech. For Smith (1992) the role of women on the marae has been used as an example of Maori women, being made powerless by Maori men. An over-simplification of the issues has ignored the range of ways Maori women had always exercised power there (p.40). Not all Maori women agree with these analyses. Evans (1994) questions why women's oratory on the marae should be restricted to

⁶ The marae or plaza has great significance within any Maori community, together with its associated wharenui (meeting house) and wharekai (dining room). The marae and meetinghouse are virtually inseparable and together create the venue where everything of tribal consequence is conducted (Stafford, 1996).

karanga (the welcome). Nevertheless, Maori women are critical that in the reconstruction of the 'newly traditional' Maori cultural practices, the rights of Pakeha males had been legitimised over and above the rights of Maori women in the name of 'Maori cultural practices'. They contend that the bonds of patriarchy have come together to give Pakeha men participatory rights, simply because of their maleness, in ways that exclude Maori women (Irwin 1992).

Evans (1994) raises the issue of the silencing of Maori women not only on the marae, but also in many other Maori and non-Maori assemblies (Hoskins 1997).

It is not just the debate about speaking rights on the marae which is the issue, but more the fuel which this powerful metaphor of restricted rights adds to Maori male hegemony - how it doubly oppresses and entrenches, how it silences and vaporises, how it extinguishes the collective voice of women. (Evans 1994, p.59)

For Evans (1994) the areas of Maori broadcasting and Maori economic development are illustrative. While Maori women were instigative in calling for a Maori broadcasting as a means of preserving the language and have contributed to the growth of Maori broadcasting, mainstream broadcasting has tended to neglect Maori women's issues and exposure.

The greatest neglect by mainstream broadcasting over the years has been the lack of coverage given to the role Maori women have played at both the practical and political levels in almost all programmes that have been successful. There are good reasons why Maori women play such an important role, but they are not often remarked on. There are also reasons why the media expects and assumes that men speak for Maori communities but they are not so good. (Evans 1994, pp. 61-62)

Evans (1994) was similarly critical of the fact that Maori women do not share equally in the benefits of Maori development (Kupenga, Rata et al. 1993). Many schemes have been

established with the intention of benefiting Maori women and men. However, the funds have been distributed at tribal or regional level through “the old boys club pattern of distribution in the organisation” (Evans 1994, p.62) and as such Maori women’s organisations have received a minor part of these funds. Evans (1994) states that of the total of \$70m provided to the MANA Enterprise scheme to establish small businesses, in an effort to create employment opportunities for Maori, the Maori Women’s Welfare League had received only \$1.3m between 1987 and 1992. Of the thirteen Commissioners on the Treaty of Waitangi Fisheries Commission, formed to distribute benefits from settlement deals, two were women. Maori women argue that the Crown has failed to attend to the role of whanau (family groups), hapu (sub-tribes) and iwi (tribal) self-government in the management of Maori owned assets. In a claim to the Waitangi Tribunal in 1993 Maori women particularly focused on their lack of representation on the Waitangi Fisheries Commission. This claim has yet to be heard (Rei 1998). Relatedly there are no gender specific statistics about shareholding or management of Trusts, Incorporation’s and Crown forests. There are few Maori women as Trustees, for example on the Crown Forestry Rental Trust or the Treaty of Waitangi Fisheries Commission. These organisations manage assets and interests in excess of \$1 billion dollars (Evans 1994; Rei 1998).

Evans (1994) contends that Maori women have accounted for the majority of the marked increase in Maori university graduates. Yet there is no system to guarantee them a place within these new organisations, which have evolved to manage Maori assets or to ensure that Maori women share in the benefits of Maori development. Many Maori feminists

(see for example Evans 1994; Irwin 1993; Henare 1994; Mikaere 1998; 1999) argue that colonised views of the role and status of Maori women and the relationships between Maori men and women, no longer reflect traditional Maori culture. Evans (1994) concludes:

If we remember that speaking on the marae is a metaphor for our status and power relations in wider society, then if we ignore the need to speak out and to challenge, then we continue to acquiesce. (p.65)

Hence a Maori feminism was deemed necessary, as the experiences of Maori women were 'different' from those of Maori men. It was often considered that because Maori culture and society were holistic in nature, it was not necessary to focus on Maori women in their own right. Nevertheless, Irwin (1992) argues that in order to understand the needs of Maori women, it is essential to develop Maori feminist theories in which Maori society and culture are central. This does not rule out the need for specific analysis of the needs of Maori women in their own right. Although colonisation has impacted detrimentally on all Maori, it is apparent that colonisation has impacted differently on Maori women and Maori men. To argue that this work is not necessary is to imply that the life experiences of Maori women and men are the same. In fact this is not the case. Maori women's health, education, family structure and support, employment and unemployment statistics are significantly different from Maori men. Maori women earn less, often raise children on their own, study subjects at school which lead them to the lowest paid jobs and have health problems that lead the world in negative indices in some areas (Ministry of Maori Development and Ministry of Women's Affairs 1999). Mikaere (1994) for example, argues that while the health status of Maori women is acknowledged as being particularly

poor, their needs remain legislatively invisible. Maori women also remain largely absent from consultative and advisory bodies set up by the Crown to provide Maori input into decision-making. The Crown continues with their determination to negotiate with Maori men while ignoring Maori women.

3.8 The Main Characteristics of Maori feminism

It is often said that being Maori and feminist must be a contradiction; that feminism is some imported pakeha idea about being female and being put down for being female, that it has no place in the Maori world, that it imposes a foreign way of seeing, and of being. I disagree, because feminism is what we make it; it's a matter of how we define it for ourselves, in terms of our own oppression as women. (Te Awekotuku 1991a, p10)

Maori feminism/s centre on the need to make Maori women more 'visible', to write Maori women back into the record books, but in ways that challenge any ongoing imperialistic definition.⁷ Maori feminists argue that in order to make sense of the reality of Maori women's lives, their connections with the past, their contemporary situation and their dreams for tomorrow, their stories must be told. Pakeha male writers and anthropologists in particular, have written Maori women out of the historical discourses of Aotearoa/New Zealand, not just in the years after colonisation, but also in the years prior to Pakeha settlement (Irwin 1992; Smith 1992; Hoskins 1997; Johnston 1998). As Johnston (1998) points out:

In the documentation of our stories, Maori women were written out, marginalised, and made invisible. Those who recorded and wrote the stories assumed that the leading characters within Maori history were Maori men. The invisibility of Maori women was a direct consequence of the colonial process, and, through schooling practices in particular, Maori women came to be portrayed in unimportant roles. (p.31)

⁷ I use the term feminism/s here, as it is likely that not all Maori women want to be written about or made visible.

Irwin (1992) argues that the attempt to make Maori women visible is an important part of working towards theories of Maori feminism. The real experiences of Maori women and girls provide a crucial base from which to develop strategies of change for Maori women. The development of Maori feminist theories has become an urgent task facing both the women's and Maori movements, if the life chances and life styles of Maori women are to be improved. Such a feminist theory, a necessary part of the process of self-determination, also has to consider Maori women's connection to the world more generally.

The development of theories of Maori feminisms is not an ostrich approach to Maori development, where Maori feminists have their heads buried in the sand, not aware of or interested in the world around them, concentrating only on the role or status of Maori women, in isolation from the world they live in. (Irwin 1992, p.5)

Smith (1992) reiterates that the indigenous women's discourse is concerned with locating the struggles of Maori women within an international context. There is recognition of the similarities between Maori culture and other indigenous cultures. For example, as the tangata whenua (people of the land), Maori people have sought to define their identity in terms of their relationship with the land. A process they share with a number of other indigenous groups.⁸ Maori have also chosen to bond with other indigenous peoples against the "closing ranks of the power culture within" (Evans 1994, p.53). In attempting to highlight the ways in which Maori feminism differs from other expressions of feminism, Maori women have pointed to the devastating effects of colonisation on the experiences of Maori women and their struggles from representations as the 'Other'. In the following sections I elaborate upon some of these struggles.

⁸ See Gallhofer, Gibson et al (2000) for a discussion of some key and similar aspects of environmental thinking for Australian Aboriginal, Maori and Native American.

3.8.1 Challenging Colonial Representation

An important issue for Maori feminism is the way in which Maori women have been defined as different by discourses other than Maori. Johnson (1998), for example challenges the ways in which Maori women are constructed, defined and represented as 'different' in the dominant discourses as culminating in "complex interpretations of what differences count for us" (Johnston 1998, p.29). She is critical of the discourses that define such differences "in derogatory and uncomplimentary positions and at practices and methods that account for us, but do not count our views as meaningful, appropriate, and empowering for us" (Johnston 1998, p.29). Te Awekotuku (1993) writes that colonial representations of Maori women tended to follow two major themes. One theme was of the 'romanticised exotic feminine dowager,' which she traced through the postcard trade, to more contemporary tourist images that were used to portray Maori women as the sexual and exotic ideal of Aotearoa/New Zealand. The second theme was that of the declining 'authenticity' of the Old Time Maori woman (Smith 1993).

Maori women therefore have been oppressed on the basis of their gender, race and class, and both historically and contemporarily the dis-establishment of their power base may be directly linked back to colonial rule. Mikaere (1999) argues that evidence abounds that prior to colonisation there was no gender hierarchy in Maori society and Maori women performed a range of roles that were considered to be highly significant. Maori men and women were part of a collective whole, which formed part of the whakapapa (genealogy) that linked Maori back to the beginning of the world. Maori women played a key role in linking the past with the present and future. The ancestress of all Maori Papatuanuku

(Earthmother) is linked to land, which “is of paramount significance to Maori socially, culturally, spiritually, politically and economically” (Mikaere 1999, p.3). Maori cosmology also abounds with stories of powerful women. For Mikaere (1999) the strongest indication of a lack of hierarchy of the sexes lies in the Maori language, which is gender neutral.

European settlers and missionaries brought with them their own culturally specific understandings of the role and status of women. Women were regarded merely as chattels. Their paternalism influenced their perceptions of Maori women. The concept of women as leaders or spokespeople for the whanau (extended family), hapu (sub-tribe) or iwi (tribe) was beyond the comprehension of settlers or the Crown’s representatives in negotiating the Treaty (Evans 1994). Maori collectivism was also philosophically at odds with the settler ethic of individualism. The deliberate destruction of whanau (extended family) and hapu (sub-tribal) structures, and the forcing of Maori women into the Western model of the nuclear family, made them dependent on their husbands as breadwinners. Mikaere (1999) contends, “these changes in the perception of the role of women have come about as a direct result of colonisation” (p.20).

Henare (1994) argues that the importation of different value systems, such as the predominance of male authority, means that Maori men now have the same view of women as non-Maori.

What happened is that a lot of our men’s minds have been colonised. Crown action, following the Treaty, brought an erosion of language and culture, and the importation of different values – such as the predominance of male authority. That value has been expressed in government policy and in legislation over the

years. The view Maori men have of women now appears no different from the non-Maori view of women of the last 150 years, where women have been treated as chattels. (Henare 1994, p.21)

Maori women therefore struggle together with Maori men against racism, while also struggling with the sexism of Maori men. As Mikaere (1999) explains colonisation is not a finite process. For Maori, “it is not simply part of our past, nor does it merely inform our present. Colonisation *is* our present” (p.15). When Maori women endeavour to enter the labour force, they are what are commonly referred to as being ‘doubly disadvantaged’; firstly, because they are Maori, and secondly, because they are Maori women, a position that is supported by employment statistics (Ministry of Maori Development and Ministry of Women's Affairs 1999). Johnson & Pihama (1994) make this point in exploring the marginalisation of Maori women:

The saying that we as Maori women are more disadvantaged because of compounded oppression associated with being woman and being Maori, is true – this is our reality. Maori girls and women have been made invisible through being written out of historical accounts. Colonisation has had, and continues to have a major impact on the ways in which Maori women’s realities are constructed. (p.86)

Maori women often accept this position as a fact of life. Though they may try to minimise this situation, they are already positioned as second class (Evans, 1994; Mikaere, 1999). As Mikaere (1999) notes:

Perhaps the most debilitating legacy of colonization for Maori women is the effect it has had on our perception of ourselves. (p.19)

3.8.2 *Struggling Free from the ‘Other’*

Smith (1992) points that:

Maori women belong to the group of women in the world who have been historically constructed as ‘Other’ by white patriarchies and white feminisms. As

women we have been defined in terms of our differences to men. As Maori we have been defined by our differences to Maori men, Pakeha men and Pakeha women. The socio-economic class in which most Maori women are located make the category of 'Other' an even more problematic. Furthermore, the way 'Other' has been historically structured has denied us our own way of defining and relating to differences. (p.33)

For Smith (1992), a major contradiction in Maori attempts to struggle free from this 'Otherness' has been that Maori women assert the right to redefine what being 'Other', means in order to live more freely within it. This attempt to escape marginalisation has resulted either in assimilation of their entire beings as social, physical and spiritual members of society or has entrapped Maori women in a state of perpetual contradiction and struggle. Assimilation, where it has been achieved, has cut many Maori women off from their own society and left them on the fringes of Pakeha New Zealand (p.34). Smith (1993) points out that official discourses encouraged intermarriage between Pakeha men and Maori women as a way to achieve real racial amalgamation. Maori women are somehow seen as potential saviours of the race if they produce children with Pakeha males. Within this civilising project Maori gender relationships are gradually and subtly positioned and transformed by that positioning.

In her work, Irwin (1992) uses the notion of 'difference' with a positive constructionist/reconstructionist intention. Her concern is with the reconstruction of the Maori culture, language, history and customs, which identify Maori women. She also states the necessity of crystallising the difference for Maori women, not just from Pakeha women and Maori men, but also between Maori women. As such Irwin (1992) is cautious of the consequences of focusing on 'identity', as a means of defining Maori women by their 'difference' from the dominant Pakeha group (Holmes 1993).

In our work with Maori women we need to recognise that they, like any other community of women, are not a homogenous group. A number of factors influence Maori women's development. These factors must be taken into account when our women's stories are being researched, and they must be accepted without judgement. There is still destructive debate taking place in some quarters over who are 'real' and, heaven forbid, 'acceptable' Maori women. The discussions that go on about who is not a real Maori, or not Maori enough, or only a weekend Maori, best serve the interests of those who wish to see us kept off the record and out of control. (Irwin 1992, pp.2-3)

Johnson (1998) advocates that Maori women construct their own representations that constitute empowerment and make valid their own interpretations of their own difference. For Johnston (1998) the outcome for Maori women of theorising about 'difference' is a distancing from Pakeha feminist discourses. Such a distancing enables Maori women to explore the specificities of their differences, challenge the negative constructions of these differences and define for themselves what differences count (p.29). Smith (1992) claims the challenge for Maori women in the future is to assume control over the interpretation of their struggles and to begin to theorise their experiences in ways which make sense for them and which may come to make sense for other women. Maori women need to begin with an understanding of their own condition and apply analyses that may give added insight into the complexities of their world (p.35). Such an interpretation could include an analysis of the struggles Maori women have engaged in, for example, to gain access to and to progress in the accountancy profession.

Consequently, the first task of any theory is to make sense of the reality of the women who live within its framework. The second task is to provide women with a framework, which will assist in emancipating them from racism, sexism, poverty and other oppressions. (Smith 1992, p.35)

Maori feminists also highlight how their feminisms differ from those of Pakeha women or non-Maori women in Aotearoa/New Zealand. In the following sections I elaborate upon some of these differences.

3.8.3 *Maori women and Maori men*

The decision for Maori women to be part of a unified struggle with Maori men, initially challenged Pakeha women's understanding of the importance of divisions on the basis of gender. Maori feminists work with all Maori people, including men, a principle that stands Maori feminism apart from some other expressions of feminism (Irwin 1992). Pakeha feminists were unable to understand how arguments connected with Maori self-determination were of relevance to their particular versions of feminism (Larner 1996). Implicit to feminist challenges on this matter are notions that Maori culture and society are not just patriarchal, but also misogynous. Irwin (1992) argues that these assertions must be thoroughly researched and analysed before conclusions can be made.

Maori feminism is not anti-Maori. It is pro-Maori, an integral part of Maori development and seeks to re-establish the mana wahine of our women, to allow us to stand tall beside the men in our whanau again. Not in front of them, the movement is not anti-men, nor behind them, we are not apologetic for our strength or our visions, but beside them, where our culture tells us we should be. (Irwin 1990, p.23)

The complimentary goals of Maori feminism and Maori development provide a base for the development of new goals and strategies for Maori feminists. The reaffirmation and the reconstruction of whanau (extended family), hapu (sub-tribe) and the iwi (tribal) base of Maori society, is an important objective of Maori development. Whanau-hapu-iwi links provide Maori feminism with a philosophical base, which is in opposition with feminisms derived from other cultural bases. For example, Pakeha culture, which is

derived from western civilisation, is primarily concerned with the rights of the individual. In contrast, Maori society is primarily concerned with the rights of the collective group, which provides the context for a consideration of the rights of the individual (Irwin 1993). The need to create relationships, roles and understanding of the status of contemporary Maori women, requires an understanding that the role and status of Maori women and their relationships with Maori men, cannot be determined by colonialist views (Irwin 1990).

Smith (1992) contends that most Maori women recognise the impossibility of separating their experiences as women from their experiences as Maori. Nevertheless, changing social and economic conditions have led to the acknowledgment of new approaches for dealing with unequal power relations experienced by Maori women and Maori men. She argues that the settlement of Treaty claims, which are assumed to benefit all Maori, have simply maintained the hierarchy of “Maori men on top and Maori women beneath” (p.49). In the last twenty years Maori women have become part of the struggle for self-determination and have become aware of the further colonising processes that operate within Aotearoa society and within their own culture (Smith 1992).

Relatedly, Maori feminists have argued that perhaps the most debilitating legacy of colonisation for Maori women is the effect it has had on their perceptions of themselves (Evans 1994; Mikaere 1994). While there is a wealth of historical evidence that clearly indicates the leadership roles that Maori women have performed over time, it has become common for people to assume that leadership in Maori society is traditionally a male

preserve. Maori women contend that the sexism that occurs in Maori society originates from colonisation and is a problem as common in indigenous societies, as the alienation of lands and resources (Henare 1994; Mikaere 1994). In the context of repositioning Maori women:

This has meant challenging the role of Maori men for their continuing complicity in our oppression, the role of white women and white women's feminisms for their own racism and the role of white men for the system of patriarchy, which is seen as an enduring source of privilege (Smith 1993, p.12)

Maori feminists argue that Maori women struggle with the sexism of Maori and non-Maori men and the racism of non-Maori women, while also struggling with the system of patriarchy of non-Maori men.

3.8.4 Maori women and Pakeha women

Maori feminism also recognises that the experiences of Maori women are different from those of Pakeha or non-Maori women in Aotearoa/ New Zealand. Although some Pakeha feminists have endeavoured to include Maori women in the broader struggles of feminism, these inclusions have ignored Maori women's different colonial histories and therefore have excluded their multiplicity of practices, cultural symbols and differences (Smith and Taki 1993; Mikaere 1994; Hoskins 1997; Johnston 1998).

Western feminist tradition has for a long time posited gender as the primary and universal site of oppression, while largely ignoring factors of class and race. This position to Maori women is untenable because it fails to expose/own/acknowledge not only white/Pakeha women as beneficiaries of Maori women's dispossession through colonisation, but also their continued implication in these relations in a 'post'-colonial Aotearoa. (Hoskins 1997, p.38)

In their work, Maori feminist scholars and researchers have uncovered different forms of patriarchy, which have served to oppress groups on the basis of gender, race and class.

For Smith (1992) there is a tension between the projects of white women and Maori women. Maori women are alert to the possibility of one oppressive agency simply being replaced by another. For Maori women, “race and class may well continue to ensure that our alliances with white women will never be more than tenuous” (Smith 1992, p.48). A feminist theory that ignores the impact of gender on both race/ethnicity and class cannot be viewed as a relevant tool for understanding the post-colonial nature of Maori identity (Pihama 1993; Matahere 1995).

Maori feminists argue that the Pakeha women’s movement has emerged from a Western European-American middle-class framework (Smith and Taki 1993). The dilemma of forming an alliance with Pakeha feminists encompasses their refusal to acknowledge and take responsibility for their colonialism (Smith and Taki 1993; Mikaere 1994; Smith 1999). As expressed by Whui (1994):

It seems to me that my struggle necessarily takes account of your struggle. I can’t ignore patriarchy in my struggle. Yet you can and do ignore the “colour” of patriarchy, the culture-specificity of patriarchy. And in so doing you ignore me. (cited in Mikaere, 1994, p.21)

The Pakeha women’s movement in Aotearoa, which has mostly utilised radical feminism, has focused on the dualism of men versus women as a means of achieving equality for women. This centrality of gender continues to marginalise Maori women, who are seeking not only validation of their womanhood, but also their whanau (extended family), hapu (sub-tribe), iwi (tribe) and cultural positions (Pihama 1993). The language and discourse used by Pakeha feminists is not neutral. Implicit in the language they use are particular ways of seeing the world (Smith and Taki 1993). Pakeha feminists need to resist the temptation to define Maori culture and practices in terms of their culture-

specific understandings. This is not to suggest that Pakeha feminists have nothing to offer Maori women in their struggle against patriarchy and colonialism. As a relatively privileged group, in comparison to Maori women, their insights into the workings of white patriarchy may be of use to Maori women. This commonality of interest, should not however, disguise the differences in Maori women's and Pakeha women's experiences (Mikaere 1994).

3.8.5 Spiritual Impoverishment

Inherent in theories of Maori feminism is the recognition of the spirituality of Maoridom. Evans (1994) writes of the Maori protest movement of the 1970s and 1980s as being largely feminist-led (see also Kelsey 1993; Mikaere 1994). Maori women through their engagement with feminist theory have become highly politicised. From the impetus created by the feminist movement and the protests of land, language and Treaty emerged a consciousness and a dialect of Maori feminism, which is distinctly different from other forms of feminism.

There was a distinct difference between what we called white feminism and Maori feminism. The difference lay in the fact that Maori feminism was grounded in the identity and creation of this country, grounded in the rivers, lakes, mountains, seas and forests, grounded in the war and peace between tribes and families, grounded in the whakapapa of generations of family, tribes, waka, Gods and Goddesses, grounded in notions and concepts of time and space that required reclamation. (Evans 1994, p.58)

Awatere (1984) comprehensively analysed the theoretical underpinnings of 'white' society, in particular its form of materialism, which she contrasted with Maori spiritualism. She argued that Maori spirituality must replace the 'mechanical materialism' and the 'manmade artifice', which formed part of 'white sovereignty' (Reilly 1996).

Ritchie (1992) points out that there is often conflict between the values of Pakeha culture and the representation of Maori cultural values (p.81).⁹ Smith and Taki (1993) reiterate this lack of a holistic analysis as part of Pakeha feminism, which focuses specifically on gender politics and the analyses of patriarchal power structures, while ignoring the complexity of whanau (extended family) relationships. For them, Pakeha women also fail to acknowledge Maori women's spirituality as a sphere of knowledge, and as such are secular. Within Maori women's writings are implicit and explicit spiritual teachings, which are often rendered invisible or marginalised (p.40).

The structuring of differences between people who look different, believe differently, speak differently and have different ways of seeing the world is a fundamental experience that indigenous peoples share (Smith 1993). Matahere (1995) claims, "as with essentialist notions around 'race', identity-authenticity fails to take into account the post-colonial context in which Maori women's identity is implicated, while simultaneously supporting and 'opposing' particular constructions of Pakeha women's identity" (p.17).

⁹ Ritchie (1992) provides a detailed discussion of the dominant values of Pakeha culture. Along with an emphasis on individualism, future orientation, secular materialism is included equality, democratic systems and the power of the majority over the minority. He also outlines the conflicts between them and five dominant aspects of Maori values. **Whanaungatanga** (familiness) – Everything related to families and to birth is a sacred and spiritual matter. But it is also a way of tying people together in bonds of association and obligation (p.67). **Kotahitanga** (collectivism) – unity through consensus is a central value in a society, which respects the individual status of particular people, yet desires collective action (p.72). **Manaakitanga** (reciprocal, unqualified caring) – There is simply faith that one day that which one has contributed will be returned. Nobody keeps count no one expects. One only receives (p.75). **Wairuatanga** (spiritualism) – Everything in the Maori world has a spiritual dimension (p.78). **Rangatiratanga** (authority/chieftainship) is related to whanaungatanga. It is also related to effectiveness. Respect is earned. It also draws from the spiritual dimension an additional boost of power, of strength, of mana.

3.9 Chapter Summary and Conclusions

In this chapter I have argued that in a post-colonial environment Maori are considered to continue to suffer from the effects of colonialism. Colonialism also cannot be regarded as gender-neutral and there are historical and cultural differences, which need to be analysed and explained. 'Double colonisation' refers to the fact that women in formerly colonised countries, like Aotearoa/New Zealand, have experienced simultaneously the oppression of colonialist realities as well as patriarchal ones. A consideration of the parallel movements of feminism and postcolonialism, points to the failure of feminism to provide a model for post-colonial discourse. Postcolonial feminist critics have raised a number of conceptual, methodological and political problems in the study of representations of gender.

A summary of Maori women's scholarship indicates that Maori women not only wish to promote discourse about self-determination for Maori, but also of their struggle for gender equity within Aotearoa/New Zealand society and within their own culture. Such equity however, needs to be something more than mere equal participation, if this means assimilation into the global culture of national and international conglomerates (section 1.3) and aids the colonisation of Maori women into global neo-liberal capitalist 'norms' for economic activity (section 2.6). Maori feminists argue that the development of theories of Maori feminism is necessary if the life styles and life chances of Maori women are to be improved. The main characteristics of Maori feminism are highlighted, in an attempt to indicate the ways in which Maori feminism differs from other

expressions of feminism and the devastating effects of colonisation on the experiences of Maori women.

In the next chapter I discuss my research approach to articulating the experiences of Maori women in the accountancy profession of Aotearoa/New Zealand. The work of Smith (1999) in particular, challenges researchers concerned with the lives of Maori to consider deeply the implications of their research methodologies to ensure that research with indigenous peoples should be more respectful, ethical, sympathetic and useful to the people being studied.

CHAPTER FOUR

DECOLONISING RESEARCH METHODOLOGIES AND METHODS

Research of Maori is marked by a history that has shaped the attitudes and feelings Maori people have held towards research. Research is implicated in the production of Western knowledge, in the nature of academic work, in the production of theories, which have dehumanised Maori and in practices, which have continued to privilege Western ways of knowing, while denying the validity for Maori of Maori knowledge, language and culture. (Smith 1999, p.183)

4.1 Introduction

The purpose of this chapter is to discuss research methodologies and methods that have been developed by Maori scholars, in an attempt to ensure that their research is free from imperialism and colonialism, and endeavours to be empowering and decolonising for Maori. The focus of the chapter is on the development and promotion of a research approach referred to as *Kaupapa Maori* (Maori practices and policies), an emerging approach developing in Aotearoa/New Zealand for research for, by and with Maori. *Kaupapa Maori* encompasses Maori struggles to claim research as a field within which Maori can function, as they seek to record their own history, to establish the worth of their own language and values, and to ask their own questions in searching for solutions in the struggle to survive (Mead 1996). As such, *Kaupapa Maori* may be considered a counter-hegemonic approach to Western forms of research and currently exists 'on the margins'.

I begin this chapter by articulating how critical theorists in accounting have highlighted the need to develop methodologies and methods, that give 'voice' and 'visibility' to those marginalised by accounting and have sought to develop an enabling agenda in accounting research. I provide a brief history of research *for* Maori and endeavour to explain why Maori claim that dominant research methodologies and methods have been disrespectful to

them in the past, often with unethical outcomes, resulting in their deep distrust of the whole philosophy of research. I also focus on outlining Smith's (1999) description of decolonising methodologies for indigenous peoples and her exhortation to Maori to develop their own methodologies. The work of Smith (1999) in particular, challenges researchers concerned with the lives of Maori people to consider deeply the implications of their research methodologies. In response to claims such as those made by Smith (1999) and the increased focus on research by Maori, there has been an emerging methodological scholarship around what might be considered Maori methodologies. Also discussed in this chapter are the connection between traditional Maori culture and an emerging interest in storytelling/oral history. Narrative inquiry has become popular with indigenous researchers as they seek to address the potential risk of hegemonic influences or outcomes claimed by Maori of western research. Maori scholars and feminist theorists argue that narrative methods encourage researchers to acknowledge a participatory connectedness with their research participants. Finally, in seeking to attend to the concerns of Smith (1999), a summary of the approach I have adopted in this thesis is developed, which addresses my concern that Maori should not continue to be oppressed through the process of research.

As cited by Smith (1999):

A research methodology is a theory and analysis of how research does or should proceed...and, a research method is a technique for gathering evidence. Methodology is important because it frames the questions being asked, determines the set of instruments and methods to be employed and shapes the analyses... Methods become the means and procedures through which the central problems of the research are addressed. (Harding 1987, cited in Smith, 1999, p.143)

In examining the aspirations and achievements of Maori women employed in accountancy firms in Aotearoa/New Zealand, this thesis seeks to attend to the concerns of Smith (1999) and uses a research approach that endeavours to be respectful, ethical and sympathetic to its research participants (Smith 1999). In view of the silences of Maori and Maori women in

particular, this thesis offers *Kaupapa Maori* research methodology as one possible contribution towards the strengthening of a move towards developing research approaches, through which the emancipatory goal of critical theory in accounting can be practiced (McNicholas and Barrett (forthcoming), McNicholas and Barrett 2002).¹

4.2 A Potentially Emancipatory Accounting

We call for the use of oral histories to give voice and visibility to those marginalized or otherwise adversely affected by accountancy. (Hammond and Sikka 1996, p.79)

The focus of some recent critical accounting literature has been on the invisibility and silences of accounting research and the potentialities of qualitative methodologies. Hammond and Sikka (1996) explicitly offer oral history as a way of providing an opportunity for the ‘voice’ of the marginalised to be heard. They argue that the focus of accounting history has mainly been on the development of accounting and auditing rules and standards, the success of the profession in gaining recognition and the development of accounting theory. These histories have generally portrayed accounting as being objective, neutral, rational and concrete, while ignoring the complexities of accounting change and their impact on the lives of ordinary people. The theories of a few major personalities are assumed to have led the development of accounting thought, with these individuals being portrayed as the ‘heroes’ of accounting. The histories of accounting have also had a tendency to present capitalism as the pinnacle of progress, while ignoring the detrimental

¹ In this paper we write as two Maori women researching in the Maori and accounting context. We argue that *Kaupapa Maori* enables us to become involved in a research process, which is culturally safe for Maori and seeks to contribute to the good of Maori, while also satisfying the rigours of research. In our view *Kaupapa Maori* methodologies are helpful in developing a research agenda, which embraces a concern to explore for example; how the imperialistic tendencies of the Western capitalistic accountancy profession impacts on Maori women’s location in accountancy firms (see McNicholas, Humphries *et al*, forthcoming) and the significant differences in accounting and accountability between Maori and Western perspectives of accounting (Mataira, 1994) discussed in chapter five.

effects of colonialism, economic imperialism, slavery, environmental damage, exploitation, poverty and degradation associated with this form of economic activity by critical theorists.

As a methodological approach, Hammond and Sikka (1996) contend that oral history has great potential for accounting research. They argue that oral histories are important as “they focus on individual experiences, interpretations, reactions and aspirations” (p.79). A particular focus on the qualitative aspects of history problematises the notion of accounting as being neutral, objective and verifiable. Oral histories that focus on the ‘individual’, in an endeavour to explain their resistance to the development of accounting, have the potential to give ‘voice’ to those subordinated by the axes of power in accounting. Particularly along the lines of an examination of race, gender and class, an area that accounting researchers, on the whole have neglected.

In an endeavour to provide a way forward “for those interested in pursuing a radical oral history in accounting” (p.80), Hammond and Sikka (1996) make some methodological suggestions for conducting oral history research and draw on other scholarly fields in the search for a research method. They claim that the development of ‘critical schools’ of thought in accounting, have meant that accounting researchers have begun to focus on the intertwining of accounting with qualitative aspects of social, economic and political life. But accounting researchers have yet to use oral history to give ‘visibility’ to the lived experiences of a wide variety of groups of people affected by accounting.

Oral history, we argue, should be used to problematize claims that there is a single true universal story to be uncovered and should emphasize the multiplicity of experience that results from accounting practices...we believe oral history can be used to problematize and contradict the traditional stories of accounting. (Hammond and Sikka 1996, p.81)

They advocate that oral history should be explicitly used for illuminating the history of those who have not been heard in accounting. Research for example, that seeks to critically analyze the experiences of those under-represented in the accountancy profession is particularly scarce, although there has been some recent work on African-American accountants (Hammond and Streeter 1994; Hammond 1995; Hammond 1997a; Hammond 2002) minority accountants in the United Kingdom (Kyriacou 1997; Kyriacou 2000) and Maori women accountants in Aotearoa/New Zealand (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming). Collins and Bloom (1991) reiterate that oral history is a useful tool that could be used to document the position of particular groups in the accountancy profession, who are not reflected in the literature, e.g. female accountants and minority accountants. Conversations with these groups of people could provide the background on the specific hardships, they have encountered and the achievements they have attained. In addition, oral history could enable the individual to provide “his/her personal recollections on the events and circumstances of the time” (Collins and Bloom 1991, p.28). In this thesis I explore the experiences of Maori women accountants in Aotearoa/New Zealand through the use oral history (section 1.2).

Hammond and Sikka (1996) also claim that there is now a general acknowledgment that all history is discriminatory as argued by writers such Said (see for example Said 1978; Said 1994). The personal and cultural values and interests of the researcher all influence the choice of research topic, methods, questionnaires, hypotheses and conclusions. Such choices are often political in that they prioritise some issues, while continuing to ensure that others remain ‘on the margins’. Oral history provides the opportunity for those affected by accounting, but not conferred with when the official written record was produced, to tell their stories. In reality some research, such as the history of early African-American

accountants (Hammond 2002) and Maori women accountants (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming) could only be undertaken through oral history, as the official record has not provided information on these matters.

Carnegie and Napier (1996) support the recent and growing interest in oral history as “an innovation particularly worthy of comment” (Carnegie and Napier 1996, p.28), which may be used to enhance and shed light on past events, conditions and outcomes, where there is no written record. While oral history provides the opportunity to broaden the investigation in many areas of accounting history research, its greatest potential lies in its capacity to portray the testimony of those effectively excluded from organisational archives. Carnegie and Napier (1996) reiterate that:

Oral history, by endeavouring to record the views of those otherwise left out of the “archive”, can provide a more rounded, and often more critical perspective on the roles and uses of accounting. (p.29)

Hammond and Sikka (1996) however, express concern that many researchers who use interviews in their research, tend to underplay their importance in producing the final product. For example, some accounting researchers (see Loft 1987; Hammond and Streeter 1994) have used interviews in their investigations, but did not include quotations in their published works. Perhaps due to the fact, that they may have perceived problems in gaining recognition of such manuscripts as publishable research. Such omissions are unfortunate as oral histories could provide evidence “for supporting and transforming theories from a variety of modernist, post-modernist, feminist, anti-racist, Marxist, radical, critical and traditional frameworks” (Hammond and Sikka 1996, p.89). Hammond and Sikka (1996) conclude by noting that oral history has rarely been used as a research tool in accounting to give ‘voice’ to those excluded, oppressed and exploited by the institutions of accounting

and accounting calculus. They encourage its greater use as being beneficial in challenging the established history of accounting and enriching our understandings of the impact of accounting on people's lives. In keeping with Hammond and Sikka (1996) I advocate that Maori women accountants have 'stories' to tell. These stories shed light on how they experience and perceive the organisational practices of accountancy, as members of the professional institution and employees of accountancy firms in Aotearoa/New Zealand. Such 'stories' help to bring attention to the substantial issues, which are reflective of the ways in which women from different historical and cultural contexts (Mohanty 1992) are subjected to and experience oppression, and how the imperialistic tendencies of the Western capitalist accountancy profession impact on Maori women's location in accountancy firms (Gallhofer 1998).

One difficulty of providing accounts informed by different cultural stances is that they have to emerge from those who are a part of such a culture. Developing more work in this vein would allow the expression of different value sets. (Broadbent, Ciancanelli et al. 1997, p.268)

A number of studies have also emerged in the accounting literature, which have sought to critique the traditional methodological approaches in accounting research. Of significance to this thesis is the call for the development of an 'enabling' agenda in accounting research that seeks to make a place for those not represented by accounting and its values. Traditionally, accounting research methodologies have been located within a positivist ontological and epistemological view that prioritises accounting as no more than a technical phenomenon. Critical theorists have systematically questioned the problematic nature of the traditional framework, as failing to acknowledge and enquire into "accounting as an interested social and institutional (organisational) practice and the links between accounting theory and practice" (Lodh and Gaffikin 1997, p. 435) and its failure to articulate the

mechanisms of social change (Tinker 1991). A broad range of studies using alternative theoretical stances have considered for example; that mainstream accounting research does not attempt to evaluate and possibly change any institutional structure (Chua 1986; Chua 1988). As such an examination of quantifiable 'facts' that can be subjected to a process of verification has the propensity to disregard the social conditions and consequences of accounting (Sikka, Willmott et al. 1995). Implicit in the positivist project is the notion that accountancy is a 'masculinist' project, that is concerned with rationality and objectivity and as such the 'feminine' is not prioritised (Hines 1992; Cooper 1992a; Shearer and Arrington 1993; Broadbent 1998), situational and cultural differences are also not reflected (Mataira 1994; Chew and Greer 1997; Greer and Patel 2000) and accounting has a tendency to reflect the values of capitalism, thereby ignoring and undermining the values of given cultures (Broadbent, Ciancanelli et al. 1997).

As a consequence, researchers in critical accounting have sought to develop a broader framework, which is more self-reflexive and contextualised in recognising "the interconnections between society, history, organisations, and accounting theory and practice" (Lodh and Gaffikin 1997, p.433). Relatedly, critical researchers have adopted various approaches in seeking to resolve the methodological consequences of their research and its connectedness with methods. For example, Broadbent et al (1997) sought to extend the debate on how critical accounting research may advance the practice of its emancipatory goal for social 'betterment'. They argue that while critical research has provided many insights into accounting's consequences in organisations and society and has begun to bring out the gender bias of accounting and the accountancy profession. An important theme of an 'enabling' accounting is to foster an awareness of the need to recognise the multiplicity of views and 'voices' that flourish in the social world. Critical

accounting research needs to further explore the relationship between socially constructed identities associated with gender and ethnicity and accounting practices and processes. Broadbent et al (1997) warn that accounting discourse can have a tendency to “marginalise other voices and constrain open dialogue” (Broadbent, Ciancanelli et al. 1997, p.273) and emphasise that what is needed is for accounting to be developed to provide more diverse views, about the nature of social reality for those ‘on the margins’. Adams and Harte (2000) responded to the call by Broadbent et al (1997) by focusing upon the importance of equal opportunities and the position of women, ethnic minorities and disabled people in employment in Britain. They explore the potential for the use of accounting theory to reveal discrimination in employment, in the hope that this might lead to change. Relatedly, they note that the accountancy profession “itself has such a poor record on equal opportunities” (Adams and Harte 2000, p.73).

Gallhofer and Haslam (1997) outline their vision of an enabling accounting and make suggestions on how critical accounting researchers may better promote, and further the values and politico-ethical stances informing their research. They suggest that while critical accounting research has grown since the 1970s there has been a tendency for it to be dominated by white, male, Western, Anglo-Saxon and middle-class researchers. The perspectives of women, the poor, the working class, ethnic minorities and those of indigenous peoples have tended to be under-represented, if not entirely absent. They advocate that more attention be paid to the negative dimensions of social and organisational functioning in being concerned to address the needs of these repressed groups. As such, serious attention should be paid to the further development and refinement of critical empirical research to give ‘voice’ to the oppressed and under-represented.

For us, an important characteristic of an enabling accounting is its ability to act as a force for radical emancipatory social change through making things visible and comprehensible and helping engender dialogue and action towards emancipatory change. (Gallhofer and Haslam 1997, p. 82)

Gallhofer and Haslam (1997) further argue that an enabling accounting, in being conceived and designed for [or by] the marginalised in accounting, would enrich a set of values for the benefit of society. Drawing from their methodological awareness of empirical research in critical accounting, they make the suggestion that 'storytelling' could be useful in challenging the institutions and practices of accounting. Reiter (1997), for example undertook an examination of "stories told at a conference on the impact of hostile takeovers" (Reiter 1997, p.605). She advocates that critical examination of such stories allows recognition of financial economic ethical principles and an evaluation of their adequacy in terms of economic justice.

Gallhofer's (1998) methodological article focuses upon the silences and omissions of mainstream feminist accounting research. She was critical of such research for its lack of consideration of women's class, race and culture, its lack of critique of patriarchal arrangements and its treatment of women as a unitary category. In particular, Gallhofer (1998) expresses concern with the tendency of liberal feminist research to treat 'women' as a homogenous category. She argues that in analysing women's situations and experiences, which in turn privileges the concerns and experiences of Western white middle-class women, liberal feminist research ignores and displaces women from different class, race and cultural backgrounds.

This situation arises, for example, when research looks at the experiences of a particular group of women but presents the insights gained in such a way as if they were valid for women in general. (Gallhofer 1998)

Gallhofer (1998) suggests that in order to strengthen the feminist project in accounting, feminist accounting academics need to develop a critical research agenda, which embraces the concerns of a multiplicity of women's experiences and oppressions. Of particular interest to this thesis is the concern to challenge and change the participation levels and potential contribution of indigenous female accountants, in part through a focus on their current 'invisibility' of issues and concerns. The experiences of indigenous women accountants and the cultural barriers they encounter that differentiate them from white middle-class women, including a focus upon the barriers they face when entering the accountancy profession and the factors that shape their career choice, are some of the concerns of this thesis (see also section 2.6). While Gallhofer's article makes a valuable contribution in attempting to make 'visible' the silences and omissions of feminist accounting research, she does not make any practical suggestions on how such aims could be achieved.

Hammond and Sikka (1996) are explicit in offering oral history as a way of overcoming the disregard of the individual 'voice' and experience. The utilisation of qualitative methodologies in developing empirical studies have been presented by critical theorists, as having great potential for providing more insights into the lived experiences of human beings. While welcoming the interest of non-indigenous people to the emancipatory aspirations of Maori I would argue however, that merely exposing marginalised people to those in power would not ensure their inclusion or liberation. One way to reduce the risk of further assimilation of indigenous peoples and their values resulting from uncritical 'exposure' is through the shaping and directing of research by indigenous people, with the explicit intent to use the research process to enhance their liberation.

In the next section, I review the argument that many Maori view the dominant western research methodologies and methods as disrespectful and unethical. These critical methodologists argue that the very process of Western research methodologies, as well as the ends to which research results have been directed, have generated a deep distrust of the whole philosophy of research among indigenous peoples.

4.3 Research *for* Maori

‘We are the most researched people in the world’ is a comment I have heard frequently from several different indigenous communities. (Smith 1999, p.3)

In *Decolonizing Methodologies*, Linda Tuhiwai Smith (1999) seeks to critique dominant Western research methodologies. Smith argues that these methodologies are inextricably linked to European imperialism and colonialism, and that imperialism frames the indigenous experience. In response, writing about imperialism and its more specific expression of colonialism has become a significant project for the indigenous world, but cannot be limited only to the level of text and literature.

Imperialism still hurts, still destroys and is reforming itself constantly. Indigenous peoples as an international group have had to challenge, understand and have a shared language for talking about the history, the sociology, the psychology and the politics of imperialism and colonialism as an epic story telling of huge devastation, painful struggle and persistent survival. (Smith 1999, p.19)

Smith (1999) proposes an indigenous research agenda and attempts to describe how and why such indigenous perspectives may have developed. For Smith ‘decolonization’ is a process, which engages with imperialism and colonialism. Researchers must be mindful and have an understanding of the underlying assumptions; motivations and values that distinguish research practices. Informed by critical and feminist evaluations of positivism, Smith uses a dual framework of Maori practices and policies, and European epistemology

to propose research practices that are more respectful, ethical, sympathetic and useful for researchers working in an indigenous context. For Smith (1999) 'respect' is the term, which is consistently used by indigenous people to emphasize the significance of their relationships and humanity.

The denial by the West of humanity to indigenous peoples, the denial of citizenship and human rights, the denial of the right to self-determination – all these demonstrate palpably the enormous lack of respect which has marked the relations of indigenous and non-indigenous peoples. (Smith 1999, p.163)

Smith (1999) argues that Maori are suspicious of research: "the word itself, 'research' is probably one of the dirtiest words in the indigenous world's vocabulary" (Smith 1999, p.1). When uttered in many indigenous contexts, it is met with silence, it conjures up bad memories and it generally creates a sense of distrust. Maori are suspicious not just of non-indigenous researchers, but also of the whole philosophy of research and the different sets of beliefs, which underlie the research process. Research is seen as part of the colonisation process as it is involved with defining legitimate knowledge. As a result many Maori question both the motives of researchers and the methodologies they employ (Jahnke and Taiapa 1999).

Indigenous peoples are deeply cynical about the capacity, motives or methodologies of Western research to deliver any benefits to indigenous peoples whom science has long regarded, indeed has classified, as being 'not human'. (Smith 1999, p.118)

Western researchers and intellectuals have perpetuated this view through the ways in which they have collected, classified and then represented in various ways back to the West, knowledge about indigenous peoples as 'Other' (Teariki and Spoonley 1992; Bishop 1996; Bishop and Glynn 1999; Jahnke and Taiapa 1999; Johnston 1999; Smith 1999). In the past Western researchers have assumed they know all that is possible to know about indigenous peoples based on their brief encounters with them, while at the same time denying them opportunities to be creators of their own culture and own nations. Their research has

perpetuated colonial values, has “described, analysed and constructed our ways of knowing and being, into forms whereby we barely recognise ourselves within the final accounts” (Johnston 1999, p.349).

In the early days of colonisation, anthropologists and Western academics rewrote indigenous histories and re-inscribed their cultural practices (Harawira 1999). As a result there developed in Aotearoa/New Zealand an epistemology based on a worldview imported from Europe. The major effect of this dominance was that British values were perceived as normal, necessary and inevitable. Maori cultural explanations and knowledge codes were marginalised, undervalued and belittled in order to promote those introduced by the coloniser (King 1985; Bishop and Glynn 1999; Flera and Spoonley 1999; Smith 1999). From an indigenous perspective a Western orientated discourse is more than just research that is located in a positivist tradition. The dominance of an ideology of cultural superiority promoted and authorised the development of research methodologies that resulted in interests, agendas and methods of research, which would remain firmly in the control of the researchers, to whom the primary benefit accrued (Bishop and Glynn 1999; Smith 1999).² Maori academics argue that the Western tradition of research has not been sympathetic towards Maori; taking for granted the hegemony of its methodology and leadership in shaping knowledge in favour of the dominant. Imbued within *Kaupapa Maori* research is a strong anti-positivist point of view, resulting from the indigenous experience of research as being of a profoundly exploitative nature. As a result some Maori academics have sought to challenge the way that groups like Maori are researched and represented in the whole

² This also encompasses the very belief in the rightness of the Western being as coming from an ontological position in which ‘the West’ was epitomized as ‘good’ and purveyor of ‘truth’ (Trinh 1989) and felt entitled to take and dominate for the aggrandisement of their position.

research process, in which the focus of research continues to be from mono-cultural, subject-centred perspectives (Bishop 1991; Johnston 1991; Mead 1996).

Maori in the past have often had little input into the research process or the way that statistics have been interpreted, or the purposes for which they have been used. Quantitative research for example, on unemployment, jail-occupancy, domestic violence, health problems and educational under-achievement has been used to make visible the appalling circumstances of Maori.³ Such research has usually highlighted the negative issues and circumstances faced by Maori, without attempting to provide information necessary to effect positive change (Teariki and Spoonley 1992; Jahnke and Taiapa 1999; Johnston 1999), thereby generating a continuous image of Maori as dysfunctional in the wider culture of Aotearoa. The resultant exacerbation of 'racism' cannot be separated from the experiences of the Maori women accountants in this study. Jahnke and Taiapa (1999) further elaborate that much of the research on Maori has been either descriptive, offering few insights for Maori, or comparative where Maori are seldom the winners in terms of where they stand in relation to non-Maori. Research has played an important part in the focus on 'Maori as the problem', as Aotearoa/New Zealand was led by overseas trends and beliefs that blamed the home background, lack of material resources, language, culture and ethnicity, in terms of how Maori had deviated from a particular norm (Johnston 1999; Waitere-Ang and Johnston 1999). So while Maori society has provided a fertile ground for research, in too many cases Maori themselves have seldom gained any benefits from being the 'researched'. Cram (2001) contends that often research done by non-indigenous people

³ At this point I should acknowledge that Maori researchers have themselves used quantitative data in their research endeavours, particularly in counting hectares confiscated in their land claims and counting heads in relation to educational underachievement and the loss of te reo (the Maori language).

has resulted in judgements being made that have been based on the cultural standpoint of the researcher, rather than the lived reality of the indigenous population and their ethnic or cultural perspectives (see also Johnston 1999). Relatedly, the products of such research endeavours, for example articles and books, often benefit the researcher, but not the community under study.

Also problematic is that Western researchers' distortions of Maori social reality, while being validated by 'colonial affirmation', has done little to extend the knowledge of Maori people and what it means to be Maori in the contemporary context in Aotearoa/New Zealand. Maori have been trapped within a cultural definition, which does not connect with either their oral tradition or their lived reality. Smith (1999) identifies 'research' as an important location of the "struggle between the interests and ways of knowing of the West and the interests and ways of resisting of the Other" (Smith 1999, p.2). Indigenous people have an alternative story to tell, that is about the history of Western research through the eyes of the colonised. Such counter-stories are powerful forms of resistance for indigenous communities. This seems to me to be the enabling development of indigenous research, as long as it has a transformational/liberatory directive.

Increasing numbers of indigenous academics and researchers have begun to address social issues within the wider frameworks of self-determination, 'decolonization' and social justice. This growing community of indigenous researchers is talking more widely and openly about indigenous research, indigenous research protocols and indigenous methodologies. These indigenous researchers are informed academically by critical and often feminist approaches to research, and are grounded politically in specific indigenous contexts and histories, struggles and ideals. As their training has been primarily within the

Western academy and specific disciplinary methodologies, they may encounter many ethical, cultural, political and personal issues that can present special difficulties for them as indigenous researchers within their own communities. Smith's (1999) intention is to assist these researchers, who work with indigenous communities and choose to identify themselves as indigenous, by recognizing the struggles they may have with the demands of research, and the realities they encounter amongst their own and other indigenous communities.

Indigenous researchers are often expected by their communities and by their employing institutions (whether they are public sector, commercial or Maori institutions) to have some form of historical and critical analysis of the role of research in the indigenous world. But despite the extensive literature on the life and customs of indigenous peoples there are few critical texts on research methodologies that mention the word 'indigenous' or its localized synonyms. For Smith (1999) critiques by feminist scholars, critical theorists, black and African American scholars have provided ways of talking about knowledge and its social constructions and about methodologies and the politics of research. But what is needed is a framework, which privileges the indigenous presence and uses such words as 'colonialism', 'decolonization', and 'self-determination'. Thus positioning research within a much larger historical, political and cultural context and then examines its critical nature within those dynamics, to develop research methodologies to further the liberatory aspirations of critical indigenous theorists. Contemporary Maori society has become increasingly focused on self-determination, self-sufficiency and whanau (extended family), hapu (sub-tribal) and iwi (tribal) development. Efforts to address these concerns have highlighted the lack of satisfactory research in respect of these and other Maori concerns (Jahnke and Taiapa 1999).

This discussion of the outcomes of research for Maori in the past, reviews the position of those who understand research as contributing to the ways that imperialism and colonialism have been both regulated and realised. A number of Maori researchers have brought to our attention the strong association between positivism, especially quantitative studies and imperialism (Swimme 1984, prologue).⁴ While the debate in the literature between quantitative and qualitative research, as being differentially associated with the processes of oppression, is very useful as the beginnings of a re-focus of research, this distinction may be somewhat misleading. In section 4.7 I will elaborate some further issues in this regard. The purpose of this section has been to draw attention to the call by critical researchers for a reconsideration of the purpose and outcomes of research in the lives of indigenous people in Aotearoa/New Zealand. This issue is addressed by a growing number of Maori researchers who propose *Kaupapa Maori* research, as beginning to address some of the concerns raised in this section of my thesis. *Kaupapa Maori* researchers propose more face to face (kanohi kitea) and more storytelling as being consistent with the ways that Maori authors articulate Maori culture. In the next section I turn to recent methodological discussions that have focused on the transformational/liberatory aspect of *Kaupapa Maori* or Maori-centred research.

4.4 *Kaupapa Maori* Research as Methodology

What happens to research when the researched become the researchers? (Smith 1999, p.183)

⁴ A quote from Thomas Berry cited in Swimme (1984) articulates this concern: "You scientists have this stupendous story of the universe...But so long as you persist in understanding it solely from a quantitative mode you fail to appreciate its significance. You fail to hear its music. That's what the spiritual traditions can provide. Tell the story, but tell it with a feel for its music" (prologue).

The development of Maori methodologies is at the embryonic stage, having initially evolved within Maori communities as the validity and legitimacy of being and acting Maori (Smith 1997).⁵ This development is a fledgling approach to research that is being attempted within a comparatively small community of researchers from a minority culture. These researchers are 'minority' in several sense; minority in that they are only few among many researchers in Aotearoa/New Zealand willing and inspired to work in this way. Most are Maori and this means they are minority in the ethnic composition of this country and are subject to the general racism argued to exist in chapter two (for example section 2.4). Researchers of any kind, but especially *Kaupapa Maori* researchers, are a minority in their own Maori communities, communities argued to have a less than favourable view of researchers.

Kaupapa Maori research or Maori-centred research is a form of methodology associated with the liberatory intent of some Maori, seeking to address embedded oppression, as articulated in their ontology. *Kaupapa Maori* confirms Maori norms as positive and valid, in seeking richer methodologies that take into account their histories and give validity to their own words and forms of knowledge (Johnston 1999). Smith (1999) promotes *Kaupapa Maori* research in order to convince Maori of the value of research as a means of liberation and transformation.⁶ The need for greater Maori involvement and the development of approaches and ways of carrying out research, which takes into account the legacies of previous research, is an important aspect of *Kaupapa Maori* research.

⁵ Graham Smith (1997) also explains that embracing *Kaupapa Maori* is not a rejection of Pakeha knowledge and culture, as *Kaupapa Maori* advocates for excellence in both the Maori and Pakeha worlds.

⁶ See also Graham Smith for a discussion of the *Kaupapa Maori* intervention in the development for Maori social, economic, political and cultural transformation (Smith 1997).

This naming of research has provided a focus through which Maori people, as communities of the researched and as new communities of the researchers, have been able to engage in a dialogue about setting new directions for the priorities, policies, and practices of research for, by and with Maori. (Smith 1999, p.183)

Maori academics and other scholars engaged in research that investigates the lives of Maori people, have long emphasised the need for appropriate approaches (Jahnke and Taiapa 1999). Smith (1999) points out that *Kaupapa Maori* research is concerned with issues of social justice. It is based on the assumption that research that involves Maori people should make a positive difference for them. While this effect may not be immediate, it is important that the research is defined and designed with short-term and long-term benefits in mind, as it has been argued that historically indigenous people have not seen positive benefits from research. *Kaupapa Maori* research also incorporates processes such as networking, which assists in bringing into focus the research problems that are important to Maori. Researchers must also be prepared to share control of the research and seek to maximize the participation and interest of Maori. Often this may involve the research project being discussed by a community or tribal gathering. Due to the deep cynicism about research held by indigenous communities, there is often an expectation that researchers detail the likely benefits of any research and be held accountable to the envisaged outcomes.

For Smith (1999) and other similar thinking Maori researchers, *Kaupapa Maori* research has become a way of structuring assumptions, values, concepts, orientations and priorities in research. For example, Irwin (1994) discusses how it is important for her research to be informed by *Kaupapa Maori*, which involves the mentorship by Maori elders (Kaumatua), being involved in a process that is culturally safe and contributes to the good of Maori people, while also satisfying the rigors of research. Bishop (1999) writes that *Kaupapa Maori* “challenges the prevailing ideologies of cultural superiority, which pervades our

social, economic, political and educational institutions” (p.12). His model is based on the discourse that the Treaty of Waitangi (see section 2.5) should be seen as a metaphor for power sharing in the decision-making processes of this country and the self-determination of Maori as the indigenous people of Aotearoa/New Zealand. For Bishop (1999), *Kaupapa Maori* addresses concerns about what French post-structuralist Michael Foucault describes as “the productive function of power-knowledge, which regulates populations by describing, defining and delivering the forms of normality and educability” (Bishop and Glynn 1999, p.13). *Kaupapa Maori* can be seen as the deconstruction of those hegemonies, which have disempowered Maori from controlling and defining their own knowledge, within the context of unequal power relations in Aotearoa/New Zealand. It is a discourse that has emerged and is legitimated from within the Maori community, because it is based on historical precedence of culturally constituted validation processes.

4.4.1 Maori Identity

For many Maori researchers (Pihama 1993; Bishop 1994; Irwin 1994; Johnston 1999; Keefe, Cram et al. 1999; Smith 1999) identifying as Maori and as a Maori researcher is a critical element of *Kaupapa Maori* research. Smith (1999) however argues that feminist research while focusing on issues of gender has moved away from the idea that only women can carry out feminist research. As a parallel the same possibility exists for *Kaupapa Maori* research. Debates about the characteristics of ‘authenticity’ can fragment and marginalise those who speak for, or are in support of indigenous issues. Irwin (1992) suggests that restraint is necessary to the development of research for Maori. She advocates that those who identify as Maori, but cannot speak te reo (the Maori language), those Maori who do not know their whakapapa (genealogy), and those Maori who have lived away from their iwi (tribal) and whanau (extended family) territories, also be included in the process of

liberation through *Kaupapa Maori* research. Some non-indigenous researchers, who have a genuine desire to support the cause of Maori, may also be regarded as allies and colleagues in research.

Bishop (1996) supports the involvement of non-Maori people in Maori research for two reasons. Firstly, he is appreciative of the highly skilled, professionally trained non-Maori who are becoming bicultural and are willing to work in Maori-controlled contexts. These researchers are committed to the liberation/transformation of Maori people and present their work as koha (gift) for Maori people. Secondly, Bishop argues that for non-Maori people to “leave it all to Maori people is to abrogate their responsibilities as Treaty partners” (Bishop 1996, p.18). Walker (1990) has similarly argued that as a minority, Maori:

cannot achieve justice or resolve their grievances without Pakeha support. For this reason, Pakeha are as much a part of the process of social transformation in the post-colonial era as radical and activist Maori. (p.234)

Cram (2001) suggests that while there may be a growing opinion that non-Maori cannot conduct *Kaupapa Maori* research, this does not preclude non-Maori researchers from supporting a Maori research kaupapa (agenda). Non-indigenous researchers should be encouraged to aspire to the ideals underpinning *Kaupapa Maori* research. Even though their specific methodologies may need adaptation to recognise the issues that arise when non-Maori researchers are involved in research for, by and with Maori.

4.4.2 Metaphoric Whanau

For Smith (1999) this point connects to the concept of *whanau* as a way of organising research, distributing tasks, incorporating people with particular expertise (including non-Maori people) while also keeping Maori values central to the project.

In terms of research, the *whanau* is one of several Maori concepts which have become a part of a methodology, a way of organising a research group, a way of incorporating ethical procedures which report back to the community, a way of 'giving voice' to the different sections of Maori communities, and a way of debating ideas and issues which impact on the research project. (Smith 1999, p.187)

As an aspect of Maori philosophy, values and practices *whanau* is central to *Kaupapa Maori* research, which is derived from different epistemological and metaphysical foundations. There is more to *Kaupapa Maori* than merely the history of Maori under colonialism or their desire for self-determination. Maori have a different epistemological tradition (Bishop 1996; Barlow 1998), which frames the way that Maori see the world, the way they organize themselves, the questions they ask and the solutions they seek, thereby, distinguishing *Kaupapa Maori* from Western philosophies. Bishop (1995) reiterates this point:

As the identity of Maori people is tied up with being part of a whanau, a hapu or a iwi, in the research relationship, membership of a metaphoric whanau of interest also provides its members with identity and hence the ability to participate. (Bishop 1995, p.157)

In the research project I regard the Maori women participants and myself to be members of a 'metaphoric whanau'. Therefore they become the community that I am accountable to in the first instance, which I elaborate upon in section 4.8.

Smith (1999) further explains that the concept of *kaupapa* is the conceptualization of Maori knowledge and that there is the possibility within *Kaupapa Maori* research to address different constructions of Maori knowledge. She uses the example of the development of

Maori women's theories about Maori society "which question the accounts of Maori society provided by men, including Maori men, but which still hold to a position that argues that the issues of gender for Maori do not make us the same as white women" (Smith 1999, p.188).

Resistance to the position of either 'victim' or of the 'object' of research has encouraged Maori researchers to begin to create their own research questions. Smith (1999) traces the transition for Maori as the researched, to Maori as the researcher over the last twenty years, and determines that three preceding conditions have allowed Maori to make this transition.

The intersecting spaces opened up by the development of research for the Waitangi Tribunal, the new enthusiasm shown for Te Kohanga Reo, and the critique of positivist research by feminist and critical theorists created a set of conditions from which a more sympathetic Maori approach started to emerge. (Smith 1999, p.163)

Maori have successfully used research to assist themselves in these three main areas. Firstly, the development of research for the Waitangi Tribunal under the Treaty of Waitangi Act 1975, and subsequent Treaty of Waitangi Amendment Act 1985, has encompassed a concerted effort by Maori to recover and represent Maori versions of colonial history, and to develop their own research programs in order to present their grievances and claims for the return of land (see sections 2.5 and 2.6). Tribes have used the Treaty to both regain control over substantial resources, as well as address the mono-cultural processes of organisational life in Aotearoa (Walker 1990; Durie 1998). Secondly, the establishment of Kohanga Reo (pre-school language nests) has become the most singularly successful movement towards the revival of the Maori language and education of Maori children (see section 2.5). The main aim of Kohanga Reo is to nurture the Maori language among pre-school children and their language recovery programme is conducted entirely in Maori. Kohanga Reo however, has also become a political movement and as such is an element of

the modern Maori renaissance movement (Walker 1990). Thirdly, the critique of positivist research by feminist and critical theorists has given substance to and has contributed to the impetus for theories of Maori feminism (section 3.6) in an endeavour to inform and contribute to the struggles for their liberation as Maori and as Maori women (section 3.7). The worldviews of groups like Maori, which are inherently culturally bound and perspective bound, become part of the research process in “writing accountability into an equation that has not recognised accountability to Maori” (Johnston 1999, p.352). Accountability for outcomes is one way of responding to Maori resistance to and disenchantment with research. As recently reported in the New Zealand Herald, the emphasis of research for Maori is still very much on achieving positive outcomes for Maori.⁷

4.5 The Intersection of *Kaupapa Maori*, Feminist Scholarship and Critical Theory

Smith (1999) suggests that the *Kaupapa Maori* project unfolds via feminism and critical theory, particularly in relation to the philosophy of critique, resistance, struggle and emancipation. Feminist research has often taken place within the field of critical theory. Women of colour, third World women, black women and indigenous women have challenged the work being carried out by Western feminists.⁸ Women from countries with a history of colonialism in particular have challenged the construction of ‘the average third

⁷ Reported in the New Zealand Herald 14 June 2002 is the establishment of the new National Institute of Research Excellence for Maori Development and Advancement, which will focus upon bringing together Maori and Western intellectual traditions in education, health and science. The Institute will use as its transformative example the kohanga reo model, in seeking to achieve higher multipliers on investment in research for Maori. The Institute will be run on the basis of “positive gender relations”, with Co-directors Professor Linda Smith, an educationalist, and Associate Professor Michael Walker, a biologist (Collins 2002).
⁸ Yeatman (1993) contends that white feminists share a history underlined with racism and oppression and that speaking on behalf of black women is an extension of that racism. hooks (1984) elaborates that racism has allowed white feminists and academics to have constructed feminist theory and praxis that is far removed from anything resembling radical struggle. Maori women have also argued that theory, praxis and research have not been empowering for Maori (Johnston 1999).

world women' as having scant regard for context (Mohanty 1992). These Other/ed women have argued that oppression takes different forms, and that there are interlocking relationships between race, gender and class which makes oppression a complex sociological and psychological condition. Many feminists (see for example Oakley 1988; Lather 1991; Reinharz 1992) have argued that this condition cannot be understood or analysed by outsiders. For Smith (1999) this attitude intersects with Maori attitudes to research and what she refers to as insider/outsider research. The writings of African American women (hooks 1982; hooks 1984; Trinh 1989; hooks 1992) in particular have been useful for Maori women in legitimating what Maori women have experienced (p.168).

Irwin (1994) however, points out that feminist researchers in order to validate their research methodologies and methods, have had to fully critique research methods and studies that are patriarchal in nature, develop alternative research methods, test these empirically and publish their work so that their research may be critically assessed by others. The development and validation of Maori research methodologies must deal with a similarly complex process. Maori people must not take for granted that their research practices and processes will be validated and legitimated without major struggles (p.36).

Smith (1999) argues that critical theory holds out the possibility that through emancipation, groups such as Maori would take greater control of their own lives and their reality in their own terms. Pihama (1993) suggests that:

intrinsic to Kaupapa Maori theory is an analysis of existing power structures and societal inequalities. Kaupapa Maori theory therefore aligns with critical theory in the act of exposing underlying assumptions that serve to conceal the power relations that exist within society and the ways in which dominant groups construct concepts of 'common sense' and 'facts' to provide *ad hoc* justification for the maintenance of inequalities and the continued oppression of Maori people. (cited in Smith 1999, pp185-186)

The critical theory of *Kaupapa Maori* also, as a result, applies to Maori ways of thinking and doing things, but does not deny the existence or legitimacy of Maori forms of knowledge to Maori people. It endeavours to understand these forms “on their own terms and within the wider framework of Maori values and attitudes, Maori language, and Maori ways of living in the world” (Smith 1999, p.188).⁹

Indigenous methodologies are often a combination of methodological approaches and indigenous practices. Indigenous researchers training in the academy and their understanding of indigenous communities may influence the researcher, and help to define their research activities. Smith (1999) concludes by stating that the development of *Kaupapa Maori* research is enhanced by the increasing involvement of Maori researchers.

When indigenous peoples become the researchers and not merely the researched, the activity of research is transformed. Questions are framed differently, priorities are ranked differently, problems are defined differently, people participate on different terms. (Smith, 1999, p.193)

Bishop however “goes further to suggest that critical approaches to research have in fact ‘failed’ to address the issues for communities such as Maori, and the development of alternative approaches by Maori reflects a form of resistance to critical theory. Bishop makes this point in the context of the debate between Ellsworth and Giroux, about the failure of critical pedagogy in relation to its emancipatory goals” (Smith 1999, p.186).¹⁰ The broader issues of the debate were further articulated by Lather (1991), who refers to Ellsworth’s experiences of the limits of the prescriptions of critical pedagogy in suggesting

⁹ hooks (1984) states that minority groups must find expressions that break with hegemonic modes to give validity to their own ways of seeing and knowing, their own truths (p.2).

¹⁰ The debate began with Ellsworth, E (1989), ‘Why Doesn’t This Feel Empowering? Working through the Repressive Myths of Critical Pedagogy’, in *Harvard Educational Review*, Vol. 59, No. 3, pp.297-324. Ellsworth questioned many of the basic assumptions of critical pedagogy. Henry Giroux responded to

“a movement from “dialogue” to “working together across differences”... from a concept of an eventually unified dialogue to the construction of “strategies in context”...” (Lather 1991, p.43). I would argue that *Kaupapa Maori* could be seen as an attempt to craft a methodological response to an analysis based on critical theory that better meets the liberatory aspirations of critical Maori researchers.

Smith (1999) maintains that *Kaupapa Maori* is a ‘local’ theoretical perspective in a specific historical, political and social context through which the emancipatory goal of critical theory can be practiced. This localising of the aims of critical theory is to a certain extent an implementation of what critical theory offers to the oppressed, marginalised and silenced groups. Western academics may be critical of the success or failure of the emancipatory project and its idealisms, if their project as a universal recipe has not been followed to the extreme. Smith (1999) however argues that this stance assumes that oppression has universal characteristics, which are independent of history, context and agency. *Kaupapa Maori* embraces the engagement of struggle across a number of positions “or what Fanon and other post-colonial writers would regard as the violence entailed in struggles for freedom” (Smith 1999, p.186). Research should be more than the ‘happy hunting ground’ for academics (Walker 1980), but rather a process and productions of empowerment for those groups who are marginalised, oppressed and disempowered (Johnston 1999).¹¹

Ellsworth’s paper. Lather, P (1991) refers to the broader issues of the debate in *Getting Smart, Feminist Research and Pedagogy With/in the Postmodern*, New York, Routledge, pp.43-49.

¹¹ Lather (1991) refers to the politics of empowerment as encompassing the development of research approaches that empower those involved to change as well as to understand the world, and to analyse the causes of powerlessness while also recognising systematic forces, and acting individually and collectively to change the conditions of their lives.

4.6 The Problem of Credibility

The indigenous agenda seeks to address the credibility problem the research community confronts when dealing with indigenous peoples. Smith (1999) points out that “indigenous methodologies tend to approach cultural protocols, values and behaviours as an integral part of methodology” (p.15). These factors must be explicitly built into the research project as part of the research design and budgeting for the project. They may also become part of the discussion of final results and reporting back to the people in culturally appropriate ways. While this does not preclude the writing of academic publications, it is very much a part of a respectful and ethical approach.

In order to develop better research relationships in the Aotearoa/New Zealand context for government researchers, engaged in developing policy for Maori communities, Te Awakotuku (1991) has identified a set of responsibilities that researchers have to Maori people. Her framework has been developed from the code of conduct for the New Zealand Association of Social Anthropologists, which in turn is based on the American Anthropological Association’s guidelines. It offers researchers practical ways to help resolve any ethical issues that may arise. They are as follows:

1. A researcher’s responsibility, when working with people, is to the people themselves. This responsibility transcends sponsors; these individuals must come first.
2. The rights, interests and sensitivities of the people studied must be acknowledged and protected.
3. Wherever possible, consent of the people studied should be sought and confirmed before the project begins.

4. The aims of the investigation should be conveyed as clearly as possible to the people studied, as should the anticipated outcome of such an investigation.
5. The people studied have an absolute right to know what will become of information they have volunteered, and its possible use and application.
6. The people studied have an absolute right to exercise control over the information they have volunteered, the right to control it, restrict access to it, or withdraw from the actual project findings.
7. All research findings should be made available to the general public; only in matters of supreme cultural sensitivity should this access be denied; and only in close, genuine consultation with the participants who have volunteered that information.
8. Informants studied have a right to remain anonymous.
9. Researchers must not exploit informants, or the information volunteered, for personal gain or aggrandisement. (Te Awekotuku 1991b, p.17)

Many Maori researchers have embraced this set of basic guidelines, aimed at respect for and the protection of the Maori people being studied. Smith (1999) goes further by referring to some culturally specific ideas, which are part of *Kaupapa Maori* practices.

1. Aroha ki te tangata (a respect for people).
2. Kanohi kitea (the seen face, that is present yourself to people face to face).
3. Titiro, whakarongo...korero (look, listen...speak).
4. Manaaki ki te tangata (share and host people, be generous).
5. Kia tupato (be cautious).
6. Kaua e takahia te mana o te tangata (do not trample over the *mana* of people).
7. Kaua e mahaki (don't flaunt your knowledge). (Smith 1999, p.120)

Aroha ki te tangata – ‘a respect for people’ is about allowing people to define their own space and to meet on their own terms. Cram (2001) elaborates that the space between the researcher and research participants is often viewed as being hierarchical, rather than being seen as a difference in skill base and knowledge. This space must be negotiated and the power must be removed from the researcher. It may not be appropriate for the researcher to use a direct approach when conducting this mediation. The bridge between researcher and participants can often be made through whakapapa (genealogy) as a means of entering the community’s social network. The initial approaches may take place at the level of the community through iwi (tribal), hapu (sub-tribal) and whanau (extended family), rather than at the level of the individual. Also significant to this first encounter is whakawhanaungatanga (establishing relationships). Bishop (1996) describes whakawhanaungatanga as the culturally constituted metaphor for conducting *Kaupapa Maori* research. “Whakawhanaungatanga is the process of establishing whanau relationships literally by means of identifying, through culturally appropriate means, your bodily linkage, your engagement, your connectedness, and therefore (unspoken) implicit connectedness to other people” (Bishop 1996, p. 215).

Kanohi kitea – ‘the seen face’ is concerned with the importance of meeting with people face-to-face, which is an essential part of the ‘ritual of first encounter’. It is one indication that researchers are willing to negotiate the space between themselves and the researched. This may happen, for example, on a marae, in a school or in an office (Cram 2001). Face-to-face contact is important, even if it is not part of the interview method being used. For example, if distributing a survey questionnaire were the method chosen, a higher response rate would be achieved by distributing the questionnaire during a hui (gathering), rather

than through a mail-out (Cram, Smith et al. 1999). It is also essential that time be spent with the people prior to the start of data collection. This time allows the researchers and participants to make connections and begin to build the trust that must be present before the sharing of knowledge and information can occur (Cram 2001).

Titiro, whakarongo ...korero – ‘look, listen...speak’ is in regards to the importance of looking and listening, so that researchers can develop understandings of the Maori world and earn a place from which to speak. Cram (2001) points out that often the role of researchers is one of watching and listening, learning and waiting until it is appropriate for them to speak. This is essential for Maori researchers who are beginning their cultural journey and have little expertise in Maori language, culture or tikanga (customs). The other important aspect of watching and listening is the development of trust that occurs over time and the sharing of understandings.

Manaaki ki te tangata – ‘share and host the people’ is in relation to a collaborative approach to research, research training and reciprocity. Cram (2001) contends that in a collaborative research setting, participants and researchers both make a contribution, which in turn reduces the distance between the researcher and the researched. This approach acknowledges that the researcher will also be learning and not just gathering data. The concept of reciprocity requires that researchers acknowledge in some way the time, effort, information and aroha (love in its broadest sense) given by the participants. Sharing the results of the research and facilitating the use of these results by the participants is one way of achieving this.

Kia tupato – ‘be cautious’ is referring to being politically astute, culturally safe and reflective of the insider/outsider status of the researcher. Irwin (1994) talks about being involved in a research process which is culturally safe for both the researcher and the researched. Of importance to Maori researchers is that they are part of the community they seek to study, they are not ‘outsiders’ looking in. By acknowledging this, the researcher refuses to reduce either themselves or their participants to ‘Other’ (Cram 2001). Smith (1996) writes of the layers of similarity and difference for her, as a Maori woman carrying out research with Maori women, as being on three levels. She considered herself to be an ‘insider’ as a Maori, a woman and a mother and at another set of levels as an ‘outsider’, a postgraduate student, someone from a different tribe, and as an older mother and someone who actually had a partner (Smith 1996).

Kaua e takahia te mana o te tangata – ‘do not trample on the mana of the people’ is about ensuring that the exchange of ideas and knowledge is not a one-way process from the researched to the researcher. Researchers have a responsibility to provide prospective participants with all of the information relevant to their decision to participate in the research project, in a manner that is comprehensible to them. Smith (1996) suggests that this involves a process of negotiation; trust building and the sharing of knowledge.

Kaua e mahaki – ‘don’t flaunt your knowledge’ is concerned with the sharing of knowledge and using your qualifications to benefit the community. Researchers need to be mindful that they do not gain access to Maori communities due to their education and academic qualifications. But rather the participants are willing to meet with them and be involved in their research because they are related to them or they have faith in them, as they are Maori. The role of researchers is to listen to and document Maori experiences and meanings, and

re-present the realities of their participants to wider audiences. Again this is linked to my concern about the rather simplistic discussion of ‘visibility’ as a prime concern (section 4.3). The opportunity for mis-communication will always exist unless researchers proceed with caution (Cram 2001).

Cram (2001) suggests that as some Maori communities have benefited from their own research initiatives facilitated by the Treaty settlement process, they have begun to look more favourably on research. They have also experienced the goodwill of some non-Maori researchers and the efforts of Maori researchers to recreate Maori research processes and knowledge acquisition, and are no longer distracted by western notions that they are ‘deficient’. Maori have recognised that *Kaupapa Maori* is about the centring of the Maori world and the legitimisation of Maori realities, which has allowed them to intervene to bring about social change for themselves.

The discourse of Maori research methodologies emphasises that part of the project of *Kaupapa Maori* is ‘researching back’ in the same tradition of ‘writing back’ that characterises much of the post-colonial literature. As well as ensuring that research with indigenous peoples is more respectful, ethical, sympathetic and useful. Methods become the instrument and actions by which the fundamental problems of the research can be dealt with. In the next section I discuss storytelling/oral history as method as in this thesis I use oral history to explore the experiences of Maori women accountants (section 1.2).

4.7 Storytelling/Oral History As Method

Storytelling, oral histories, the perspectives of elders and of women have become an integral part of all indigenous research. (Smith 1999, p.144)

In the past the 'research storyteller' of or about indigenous research, has typically been an outsider who has taken the stories of research participants, submerged them with their own stories and re-told these stories in a language and culture that they have determined. Such domination is no longer acceptable to the Maori people who reject the continuance of a research hegemony, which determines that the research methods, methodology and project are controlled by the researcher. The rejection of this hegemony has major implications for researchers and the methods that they employ.

In the struggle to find research methods that restore respect and trust, narrative theories have become popular with indigenous researchers. Bishop (1996) suggests that narrative inquiry is an approach that addresses Maori people's apprehension and distrust about the predominant research into their lives outlined in this chapter. Narrative inquiry is aimed at revealing the many experiences and 'voice' of the participants by recognizing as important their experiences, concerns and questions. The emphasis is on the complexities of participants' experiences, rather than their commonalities.

Narrative inquiry addresses Maori concerns about research into their lives in an holistic, culturally appropriate manner because storytelling allows the research participants to select, recollect and reflect on stories within their own cultural context and language rather than in the cultural context and language chosen by the researcher. (Bishop 1996, p.24)

Bishop (1996) further explains that stories are able to address the potential for hegemony by the researcher, as they are powerful ways of validating experiences. Stories allow for diversities of the truth to be heard, rather than just one dominant version. As such different stories give different versions of and approaches to truth. Relatedly, stories allow for power and control to reside in the domain of the research participants, if they are told with sensitivity to the issues raised by *Kaupapa Maori*.

Moana Jackson identifies this control as the 'power to define' what knowledge is created and how it is created. He argues that Maori controlled, protected and defined their own land and people based on chiefly control (rangatiratanga). The Treaty was an attempt to identify the powers to protect and define both Maori and Pakeha. Maori stories of the Treaty differ from the stories presented by the representatives of the Crown. The process of colonisation involved the hegemonic imposition of the 'truth' created by the Crown over the 'truth' created by Maori. For Maori, colonisation took away their rights guaranteed under the Treaty to protect and define their own stories. As a result the Crown's story of the history of Aotearoa/New Zealand differs greatly from Maori stories (Jackson 1994).

Bishop (1996) explains that "there are strong cultural preferences among Maori people for narrative" (Bishop 1996, p.25). Historically, Maori as an oral culture has developed and constructed methods for passing on the multiplicity of knowledge that it has gathered and constructed. Storytelling is one of the common ways of imparting this knowledge and takes many forms, such as waiata (song), moteatea (poetry), pakiwaitara (legend) and kauwhau (moralistic tale). Some stories, as compared to other stories designed to inspire courage and pride, require a great degree of accuracy, for example whakapapa (genealogy) and associated raranga korero (stories of genealogical figures and events). Stories vary from iwi to iwi (tribe) and hapu to hapu (sub-tribe) as memories and circumstances change. Among Maori today, story is still a culturally preferred medium of instruction. Storytelling determines that the storyteller maintains the power to define what constitutes the story and the truth, and the meaning it has for them. Stories are told within the cultural context and the language of the storyteller, rather than the researcher.

Story as a research approach therefore opens up the complexity of human experience and the multiplicity of reflected interpretations where none is privileged, absolutist or authoritative beyond the sense in which it can be contextually verifiable. (Bishop 1996, p.25-26)

Bishop (1996) contends the researcher thus needs to ensure that the storyteller, who has long been silenced in the research relationship, is allowed the time and space to tell their stories. Participant's stories should be allowed to gain validity and authority, while the research participants are engaged in an interactive, complex, holistic approach to research. Such an approach involves mutual telling and retelling of stories by the people who are living those stories. Thus research participants are engaged in a discourse, where meanings are contextually grounded. These new stories then become part of a collective story, in which each of the storytellers have a place, and contributes to the indigenous communities stories of their experiences (Smith 1999).

The researcher becomes involved in the process of collaboration, of 'mutual storytelling and restorying as the research proceeds...a relationship in which both stories are heard'. This relationship creates a setting in which the researcher becomes an inextricable part. (Bishop 1996, p.27)

A major issue in this research relationship is the need to address researcher imposition on the research process. Bishop (1996) contends that both quantitative and qualitative researchers need to address Maori cultural aspirations for power and control over the research process, regardless of the research method used and the methodological framework within which the method is developed. Research methods have to be selected and applied in such a way as to create a power sharing process in the research. He suggests that the interview method can be modified to address Maori concerns about researcher imposition and power sharing in the research.

It is suggested that sequential, semi-structured, in-depth interviews as conversations, conducted in a dialogic, reflexive manner, be expanded to facilitate ongoing collaborative analysis and construction of meaning/explanations about the

experiences of research participants. (Bishop 1996, p.29)

In this thesis I use semi-structured interviews as conversations in order to prompt the Maori women participants to tell me their stories about their experiences and concerns of accountancy. I was also able to have conversations with these women about my experiences as an accountant and an academic (see for example Bishop 1996).

In discussing feminist research, Oakley (1981) reiterates that when gathering detailed information about participants' experiences through interviewing, it is important that the relationship between the interviewer and the interviewee is non-hierarchical. The interviewer must also be prepared to invest their personal identity in the relationship. Reinharz (1992) further develops this concept of reciprocity by suggesting that the interview process needs to explore participants' views of reality and promote openness and trust in the relationship, in order to form long-term and potentially strong bonds between the interviewer and interviewee.

Interviews as 'chat' (Bishop 1996), semi-structured or unstructured interviews (Reinharz 1992), in-depth interviews (Lather 1991) and interviews as conversations (Oakley 1988, Bishop 1996) are all examples of procedures designed for interviewing research participants, in order to enhance the research relationship. Such procedures deal with the tendency for researcher imposition, by allowing the research participant to construct what their own experiences mean to them (Bishop and Glynn 1999).

Reinharz (1992) emphasizes that semi-structured, in-depth interviews are particularly important for the study of women, who have long been silenced, whose ideas have been

ignored and who have had men speak for them. For Maori women a parallel exists whereby their stories were silenced as the colonisers only legitimized the role of Maori men.

For one thing, interviewing offers researchers access to people's ideas, thoughts, and memories in their own words rather than in the words of the researcher. (Reinharz 1992)

For Bishop (1996) the whole process of sequential, semi-structured, in-depth interviewing can mean that participants are encouraged to think about things in more detail and in a more focused manner. Informal dialogue between the researcher and participants, and indeed between participants, to come up with an agreed agenda of *Kaupapa Maori* framework for research can be part of the process. The researcher becomes the 'known face' (kanohi kitea) as the project progresses. When the conversations begin, there is often no need for 'ice breaking' type activities, as the participants know the researcher and the dialogue therefore becomes a natural part of the project.

As already discussed in section 4.2, this interest in research through story telling has also begun to be articulated by researchers in the field of critical accounting. In the next section I tell my own story of how I came to be interested in this research project, and the research approach and research method used to offer insights about Maori women's stories of their accountancy experiences and concerns.

4.8 My Research Approach

In this part of the chapter I would like to now tell my story of the development of this thesis. When I initially embarked on this project in 1997, I was interested in the experiences of women in the accountancy profession of Aotearoa/New Zealand. In particular I wished to interview female accountants to determine why accounting firms have not done more to

advance women into partnership positions and to determine whether the professional organizations should play a more proactive role in improving women's status. I also wished to attempt to identify the participation of Maori women in the profession. As a European/Maori woman myself, I could not ignore the fact that such participation was currently not 'visible'.¹²

In 1998 I had the opportunity to conduct a pilot study in which I undertook semi-structured interviews with twelve women accountants from a local accounting firm.¹³ Included in this group were two Maori women, one Asian woman and nine European women. My intention was to gain insights into whether any recognised or implicit feminist activity took place within the firm, either by the firm or the women.¹⁴ A particular focus was to determine how gender issues were addressed and what changes had been brought about during the participant's time with the firm. I wished to encourage the women to tell their 'stories' about gender issues they may have experienced. It was not my intention at this stage to focus upon the impact of ethnicity on their careers. However, the two Maori women and one Asian woman, who happened to participate in this discussion, were immediately keen to discuss both gender and ethnicity, as crucial factors for them in their employment as accountants. Their comments to me were so startling, that as a consequence I decided to focus entirely upon the experiences and perceptions of Maori women in the accountancy profession of Aotearoa/New Zealand in this thesis.

¹² It is important to me to acknowledge both my European and Maori heritage.

¹³ At the time I was an academic at the University of Waikato, Hamilton, New Zealand. See also section 1.4 for a discussion of my approach to this research project.

¹⁴ Ethics approval for the PhD project was obtained from the School of Management Ethics Committee on 19 September 1998, prior to the interviews taking place. The researcher complied with the University's General Principles for Research Involving Human Participation. In particular the identity of individual participants is assured. The data collected will be stored in a locked filing cabinet for a maximum of ten years.

In 1999 I conducted semi-structured interviews as conversations (Bishop 1996) with fourteen Maori women (thirteen accountants and one consultant) from accountancy firms throughout the North Island of Aotearoa/New Zealand. As the Institute of Chartered Accountants of New Zealand (ICANZ) does not keep statistics on its Maori women members, it was not possible to locate Maori women accountants in a systematic way. Participants were thus located through networking, with the assistance of other Maori female academics and Maori female graduates from the University of Waikato. The Maori women who were identified were employed in accountancy firms located in the Auckland, Waikato, Bay of Plenty, Central Plateau and Wellington regions, where currently about 45% of the Maori population reside.

I initially contacted the Maori women by telephone and advised them by whom their name had been given to me. I explained the research project to them and then invited them to participate. Of the fifteen Maori women accountants that I was able to locate, thirteen agreed to be interviewed. I also contacted two Maori women consultants, who headed Maori divisions within multi-national accountancy firms. One of these women agreed to participate in the project. I then sent the women a covering letter in the post, which explained who I was (my whakapapa/genealogy), what my thesis was about and what their involvement would require. Included with the information was a Background Information sheet asking them for details of their iwi (tribal) affiliations and connections, their ability to speak te reo (the Maori language), their education from primary to tertiary level and their career path to date. A consent form was also included for the women to complete in order to comply with the university's ethical requirements. My second contact with the women was to arrange a time and place for the interviews to take place. Most of the interviews took

place at the women's place of employment. However, two of the women were on parental leave and so I interviewed them in their homes. I knew these women from previous contact.

The interviews were semi-structured in nature, carried out face-to-face (kanohi kitea) and were recorded with the consent of the participant. Prior to the interview taking place it was important for me to introduce myself and advise the participant of my whakapapa (ancestry). This discussion was important as it indicated to the participants where I fitted into Maoridom and was an essential part of the 'ritual of first encounter' (Cram 2001). 15

The Maori women participants were eager and willing to tell me their 'stories' about their experiences and perceptions. They seemed to be appreciative of my interest in them and the opportunity provided to them to re-write the history of Maori women (see also Irwin 1992; Mead 1996). I was also able to tell them stories about my experiences of working in accountancy firms and in accounting academia. Sometimes the women would ask me to pass messages onto other participants and convey their wishes to them. In this way we became part of a 'metaphoric whanau' (Bishop 1996) of Maori women accountants (section 4.4.2). During our conversations I was also aware of my status as insider/outsider, the layers of similarity and difference between us (Smith 1999) and my inability to speak te reo (see also Irwin 1994; Hoskins 1997). I was conscious of my 'insider' status as a Maori woman and an accountant often from the same tribal group, but also my 'outsider' status as a postgraduate researcher, someone from a different tribe and an older woman, who had been brought up in a predominantly European environment. In keeping with the ideals of *Kaupapa Maori* research I was also mindful of the fact that my research project should

15 See section 6.2 for a discussion of my whakapapa (ancestry) and the importance of establishing potential genealogical links with the participants.

somehow make a positive difference for Maori women accountants, both in the short-term and long-term (Smith 1999). Therefore part of the process of accountability for me is to keep my participants, as the metaphoric whanau, informed of my progress by sending them newsletters and emails, and copies of conference papers and journal articles produced from my thesis writings. In endeavouring to have my work published in academic journals, as well as the professional magazine of the ICANZ, it is hoped that I can make some contribution to both the development of Maori women within the profession and the elimination of 'institutional racism' within its organisations. I am also very supportive and encouraging of some of the women's efforts to work with Maori men to form Maori accountants' networks and Special Interest Groups as discussed in section 7.5.

4.9 Chapter Summary and Conclusions

In this chapter I have suggested that recent methodological discussions have focused on the links between emancipation and the potentialities of qualitative methodologies. Critical theorists in accounting have argued that traditional accounting research methodologies located within positivist frameworks privilege an examination of quantifiable 'facts', while failing to develop more diverse views about the nature of social reality for those 'on the margins'. Some Maori scholars have also made a strong association between positivism and the processes of oppression, which is not surprising given that this type of research dominated and was integral to the colonisation period. Although it must be acknowledged that Maori themselves have found some political use for quantitative data themselves. Particularly regarding hectares confiscated in their land claims and counting heads in their endeavours to address educational underachievement and the loss of language. I would argue that we should RATHER be concerned about who uses research for what purposes

and with what outcomes in seeking to intervene and bring about transformational change for Maori socially, economically, politically and culturally.

Researchers in critical accounting have called for further development to give ‘voice’ to the marginalised and oppressed. I have suggested that the development of *Kaupapa Maori* research methodologies could be regarded as one response to that call, by providing an opportunity for the voices of Maori, and Maori women in particular to be expressed should they want to. However, I have also cautioned that making ‘visible’ that which was previously rendered ‘invisible’ might itself be unsafe, if we are merely providing the dominant with further information and such research has not been undertaken with a transformational/liberatory intent. I would argue that the major issue that both positivist and critical researchers need to address in their research relationships with Maori are Maori cultural aspirations for power and control over the research process. *Kaupapa Maori* research methodologies are based on the assumption that research that involves Maori people should make a positive difference for them and should be designed with both short-term and long-term benefits in mind. In this research increased visibility is only one aspect of a process. I have highlighted in the chapter that Maori have successfully used research to assist themselves in three main areas (see pp.142-143), as there has been an increasing focus on Maori self-sufficiency and self-determination. I have also sought to illustrate that *Kaupapa Maori* as a fledgling research methodology unfolds in a specific historical, political and social context, through which the emancipatory goal of feminism and critical theory can be practised.

Research methods honouring the issues discussed here as associated with decolonising methodologies should also be selected and applied in such a way as to create a power-

sharing process. Maori people have expressed a strong cultural preference for the narrative, which connects with the way that Maori authors articulate Maori culture. An interest in qualitative research such as story telling/oral history and semi-structured interviews as conversations have been articulated by critical and feminist researchers, as being important for the study of the subordinated, including women, particularly along the lines of an examination of race/ethnicity, gender and class.

In my research approach, by identifying myself as Maori to my participants and telling each participant some of my own story, I sought to activate the principles articulated as central to *Kaupapa Maori* research by Smith 1999 and Bishop 1996. I am particularly mindful of the cultural specific ideals that are part of *Kaupapa Maori* practices and policies. My intention is to use storytelling/oral history as method for exploring Maori women's experiences and perceptions of accountancy, and to work with these stories to improve their possibilities with a view to resisting potentially assimilationist processes deemed to undermine their 'authenticity' as Maori women. I would argue that the strength of this approach is the way in which our conversations not only provide deeper insights and the capacity to link these women's stories with my critical analysis, but also to provide the Maori women themselves with an opportunity to extend their own critical analysis.

In the next chapter I explore more fully the structures of the accountancy profession and its impact on the position of women and minority accountants as determined by historical and cultural factors such as gender, class, race/ethnicity and culture, before embarking on an analysis of my conversations with Maori women accountants in chapter six.

CHAPTER FIVE

LOCATING GENDER, RACE/ETHNICITY AND CULTURE IN THE ACCOUNTING LITERATURE

Professional education, examination and certification play important roles in demarcating and defining the boundaries of a profession both in terms of its membership and in terms of its knowledge-base. (Annisette 2000, p.654)

5.1 Introduction

A review of the accounting literature is undertaken in this chapter to contribute to our understanding of how 'gender' and the processes of imperialism and colonialism, as manifest through accountancy practice and accounting theory, might impact on Maori women's lives and Maori culture in general.¹ I have restricted this review to five distinct areas of interest; i) the visibility of 'gender' as a concept of interest in accounting, ii) historical studies that document barriers to the entry and promotion of women in the accountancy profession, iii) theoretical and methodological debates on gender issues and their implications for accounting research, iv) studies that explore 'race' and 'ethnicity' as barriers to participation in the accountancy profession and v) research into the interface of accounting and indigenous peoples and indigenous cultures. As referred to in section 1.3, the gender literature has mainly focused on the issues of recruitment, retention and progression of females, and their high turnover rate. Although this literature has been criticised for its lack of reference to any theoretical framework (Welsh 1992;

¹ In the accounting literature male discourses are considered to be dominant. The term 'gender' is used in an attempt to explore the changes in the sexual composition of accountancy and the intellectual development of accounting knowledge and organisational and social practices (Hopwood 1987).

Cooper 2001), it has tended to be functionalist in its approach. A knowledge-base of accounting is also observable by looking at the literature in this field.

The literature indicates waves of interest from 'gender' to 'race and ethnicity' to the more recent concern of 'indigenous issues'. Articles exploring 'gender' and the experiences of female accountants were first published in the accounting literature in 1987. The perspective adopted in this research was to evaluate accounting in terms of its organisational, economic and social functioning in the oppression of women. These articles are central to my first category of literature under review and contribute to a broader understanding of social and economic problems women "have confronted and continue to confront" (Cooper 2001, p.235) in the accountancy profession. The second category deals with research that examines practices that have restricted women's progress within the accountancy profession and parallel social changes since the early 1900s. These articles were mainly published in the early 1990s and focus on the history of the profession in the UK and the USA, the institutional practices of accounting and the feminisation of the profession. The third category of reviews considers theoretical and methodological approaches that challenge our knowledge of 'gender' and of accounting, and seek to promote changes in accounting theory and practice. The fourth category consists of reviews of work concerning the issues of 'race' and 'ethnicity' in the accounting literature. These articles focus mainly upon the experiences of African American accountants and minority ethnic groups in the USA, and are part of an attempt to extend the research on groups that have been excluded from an institutionally racist profession. The fifth category of reviews details critical reflection into accounting's role

in the oppression of indigenous peoples and their cultural perspectives. The way accounting has been used to affect indigenous cultural contexts is also considered. The reviews are undertaken to analyse the discussions pertinent to this thesis, and to identify omissions in terms of themes, methodologies and methods of research relevant to my study of Maori women accountants.

My primary interest in the accounting literature lies in the relationship between the theorising of Maori women's position in a contemporary post-colonial environment and their access to and participation within the institutional structures of accountancy, which largely determine their 'individual experience'. Of particular interest is the influence of or the way in which the relationship between Maori women and accountancy firms continues the dominant hegemony of western capitalist imperialism. As it spreads as a 'global culture', capitalism is deemed to either assimilate the already peripherised to the marginal positions available in the global economy, or if insisting on 'other values' and structures, expelling or excluding them (McNicholas, Humphries et al. forthcoming). As highlighted by Smith (1999), critical theory today can help us to learn from other cultures and have some sensitivity to the differences between such cultures and contexts in countering the excesses of Western ethnocentrism. The call for liberation/transformation of Maori has been made in the context of seeking equal participation, as Maori, in all aspects of New Zealand society including the accountancy profession so that they may actively participate as citizens in the global economy.

5.2 The Visibility of 'Gender' As A Concept of Interest

The first significant call by an accounting scholar to analyse accounting from a gender perspective was made in 1987 by Anthony Hopwood in his article *Accounting and Gender: An Introduction* in a “special edition” of *Accounting, Organizations and Society*.² Hopwood (1987) invited accounting researchers, as social scientists rather than accounting technicians, to explore aspects of ‘gender’ and evaluate accounting in terms of its organisational, economic and social functioning. He advocates that such research would advance a wider understanding of the changing composition of the occupation, as well as provide documentation of the resultant discrimination, and the variations in the subsequent changes by place and hierarchical level. Hopwood suggests that:

Accounting from such a view, is not a mere technical phenomenon, but one that has the potential for having a reciprocal relationship with the wider societies in which we live. It both can be infused by and can potentially, at least, partially shape organisational and social values, concerns and modes of operation, and their consequences. (p.65)

Hopwood’s article is significant in its acknowledgement of the current and past invisibility of ‘gender’ as a perspective of analysis in accounting.

As part of the “wave of serious theoretical gender research in accounting” (Cooper 2001), Tinker and Neimark (1987) also endeavour to initiate a programme of critical analyses. They provide an historical analysis of the ideological role that corporations play both in reflecting and advancing particular images of women. Through an examination of the annual reports of General Motors from 1917-1976, for example, they locate women’s oppression “within a series of specific, socio-historical periods in the evolution of

² This is in contrast to women in the legal and medical profession, who have been the subject of a longer history and wider examination and inquiry (Hopwood 1987).

capitalism and to show, using annual reports, the part that accounting related documents may play in perpetuating this oppression” (Tinker and Neimark 1987, p.86). Assigning primacy to ‘class’ rather than ‘gender’, they consider annual reports to be ideological weapons in perpetuating the inequality of women, as women are often used as ‘objects’ to generate capital and profits.

Crompton (1987) and Burrell (1987) were both commissioned to reflect more generally on the wider agenda that an analysis of accounting and gender might construct (Hopwood 1987). Crompton (1987), in endorsing the approach of Tinker and Neimark (1987), suggests that the professions were historically gendered. This is profoundly reflected in accounting occupations for example, in the discrepancy between male and female qualifications and salary rates, which might be explained by the difficulties faced by women in obtaining organisational knowledge essential to promotion prospects. Crompton (1987) notes, that practices through which men have excluded women from the acquisition of organisational knowledge were deeply ingrained.

They are institutionalised in the all-male Club, the single-sex prestige schools and University colleges, the old-boy network. They operate on the golf course, in the bar, and in the directors’ dining room where the only woman visible is usually the waitress. (Crompton 1987, p.108)

She argues that, at the time, although women were acquiring “classroom” knowledge, this was not reflected in an equivalent increase in women gaining higher-level organisational positions. As a result one needs to consider the organisation of ‘gender’, as well as ‘class’ interests. Although this study is some 15 years old, the Remuneration Survey 2002 of the Institute of Chartered Accountants of New Zealand (see section 1.5) indicates that male chartered accountants continue to earn more and fill more highly paid

positions than their female counterparts (Institute of Chartered Accountants of New Zealand 2002).

Burrell (1987), in a further response to Tinker and Neimark (1987), supports the notion that the double entry system allowed the representation of the flow of capital through the enterprise, which enabled a concentration on the creation of wealth. Thus, placing “accounting firmly at the centre of capitalism’s development of economic rationality” (Burrell 1987, p.96) and its expression in legal-rational bureaucracies. However, it appears that Burrell’s (1987) argument in part refers to the unproblematic masculinisation of accounting, thereby excluding the ‘feminine’ as part of rationality and bureaucracy. If the western rationality purports to be gender neutral by assuming this, the visible gender is masculine. He also fails to reflect on the intersecting aspects of gender, ethnicity/race and culture as being of importance to accounting. Miller and O’Leary (1987) view contemporary accounting practices as part of a broad modern apparatus of power, which emerged in the early years of the twentieth century. “The concern of this form of power is seen to be the construction of the individual person as a more manageable and efficient entity” (Miller and O’Leary 1987, p.235). They advocate that different methodological starting points could lead to rather different understandings of accounting’s history. While each of these contributions offer a specific analysis, taken together they were intended to provide some initial views of an, at the time, invisible element of accounting’s functioning (Hopwood 1987). Thus these studies underline the beginnings of a critical consideration that understand accounting as both a product of and producing a social context.

Ciancanelli et al's (1990) research was the first published quantitative assessment of women's participation rates in the UK profession, but also sought to provide broader social and economic explanations for women's lack of progress. They put forward the view that while the accountancy profession must change to accommodate the needs of the increasing numbers of women entering its ranks, there is little systematic data on women accountants and their impact on the practices and culture of the organisations in which they work and the profession as a whole. They undertook a survey that reveals some 85 percent of responding female accountants perceived opportunities in accountancy for women to be good or excellent. Seventy percent of female respondents also considered accountancy to be a very good or excellent career for young women. However, the same survey revealed high levels of discrimination being experienced by female accountants, which increased for women who had been members for more than eleven years. The majority of women, 86 percent, believed that the opportunities were better for men. Ciancanelli et al. argue that the dramatic increase in women entering the profession had not yet been accompanied by an improvement in their position and experience within the profession. Men's evaluation of women as a 'social' minority as opposed to a numerical minority is seen to have motivated the negative male behaviour towards women in the workplace. Ciancanelli et al advocate that further research needs to be done to examine the internal structures and beliefs of the profession and to relate these to developments in society as a whole. More recent work has indicated that the problems facing early women accountants have endured within the multi-national accountancy firms (Grey 1998).

Since the early 1990s there has been a growth of interest amongst researchers acknowledging 'gender' as being important within the mainstream critical accounting literature and this has resulted in a significant growth of gender and accounting literature, "although its boundaries, development and contributions remain contestable" (Kirkham 1997 p.273). Kirkham (1997) points out that following an initial increase in articles, particularly by "special editions" of journals, the growth of critical accounting and gender literature has slowed and a narrow range of issues have been investigated. Cooper (2001) is critical of much of the accounting related gender writing as being "experiential rather than theoretical" (Cooper 2001, p.234). The next section focuses upon the discourse of the history of women's struggles for equality in the accountancy profession, mainly from socialist and radical feminist perspectives, before commenting on theoretical and methodological debates about the study of 'gender' and 'feminist perspectives' in the accounting sphere.

5.3 Historical Barriers to Women's Entry into the Profession

In this section I review historical studies undertaken in the UK and USA that document barriers to the entry and promotion of women in the accountancy profession since the 1900s. These studies provide a theoretical explanation using a synthesis of the socialist and radical feminist perspectives, but have been inclined to be ethnocentric given their limited focus upon the UK and USA context. Lehman (1992) explores the strategies used to restrict the certification of female accountants since the early 1900s and seeks to provide social and economic explanations for understanding these stratagems. She

focuses upon the *nature* of discriminatory practices, and the underlying class and gender conflicts, and conceptualises feminism as:

any form of opposition to social, personal or economic subordination suffered because of sex. The goal of women's emancipation is freedom from oppressive restrictions imposed by sex and the realization of self determination and autonomy. (Lehman 1992, p.263)

Thus, feminism is freedom from subordination based on attribution of biological sex. However, it appears that women in accounting have not been provided with such emancipation, and have historically been subordinated as illustrated by Lehman (1992).

Lehman (1992) seeks to explain the origins of inequalities between the sexes in the accountancy profession through three distinct strands of feminist analysis: individualist-liberal, socialist and radical feminist perspectives. She locates her own work within a socialist feminist perspective, which uses such concepts as class, alienation, ideology, and economic crises to explain women's changing role in society. Her study found that attempts by women to be admitted into the UK accountancy profession began in the early 1900s in a context of an increasing number of professions, debate regarding the attributes of professionals and competition between professions. Qualifying associations that emerged alongside each profession restricted entry and expansion in the guise of raising standards. The accountancy profession strived for status as one of the highly regarded professions with "gentlemanly respectability". Educational access necessary for accounting was available for upper class women at the time. In principle, therefore they could practice accountancy. However, they were disadvantaged by exclusion from professional bodies, as they were denied admission. Women were allowed entry into the UK profession in 1919, subsequent to the introduction of the Sex Discrimination

(Removal) Act, with the first woman admitted as a fellow in 1921. In the USA, professional admittance occurred in the first decade of the twentieth century in many states.

Lehman (1992) suggests that during the 1920s to 1940s restricted access to employment in general denied women the opportunity to obtain the experience required for professional certification. The 1940s to 1960s with the advent of World War Two and the ensuing increased need for 'manpower' resulted in many accounting firms, as well as government bodies, employing women as staff accountants for the first time in history. However, after the war women were encouraged to relinquish their prominence and achievements in the profession. The period from the 1960s to 1980s culminated in an increase in women being hired by public accounting firms, although discrimination still existed between male and female employee's wages, job assignment and promotion. By the 1980s women represented between 35%-50% of new employees with few female partners. A high turnover of females due to job dis-satisfaction was also evident (Lehman 1992).

Kirkham (1992) argues that while Lehman's work is an important empirical study spanning some eighty years, covering two continents and detailing the mechanisms that were employed to oppress women in the accountancy profession, the study shows little about *why* such mechanisms were employed. Such factors may be related to the development and constitution of the profession itself as articulated by Kirkham (1992) in her commentary on '*Herstory in Accounting*'. Kirkham (1992) advocates an integrative

approach to the study of gender in accounting, whereby women's oppression in the occupation of accountancy is analysed in terms of its interrelationship with the development of the profession itself, both as an occupation and as a body of knowledge. She argues from a more radical perspective, that a critical history of women in accounting must be concerned with an analysis of the institutions and practices of accounting, to explain the ways in which accounting and societies have been shaped by the relations of power between men and women. She suggests that in part the lack of participation by women influenced the early gendering of the profession as male. This maleness has been reproduced through both its sexual composition and its knowledge base and techniques, which appear to be inter-dependent. When women were allowed into the profession, they were seen as devaluing its skill and status. As the profession was seen as being male, anything other than male was considered to be unprofessional and unworthy of the title 'accountant'. Kirkham concludes that the:

need now is move debate forward, to incorporate insights.... from feminist literature into....issues such as power and control, and to question analyses of accounting's meaning, role and influence in society, which are blind to issues of gender. Only then can we begin to gain a deeper understanding of how the accountancy profession has been, and still is, implicated in the creation and perpetuation of unequal gender relations. (p.295)

Thane (1992) discusses empirical research on the gender division of labour in the UK since pre-industrial times and argues that industrialisation brought about fewer changes in gender roles than is often believed. In focussing on the state of feminist theory, Thane concludes that few academic feminists now subscribe to the simple versions of liberal, socialist or radical feminist perspectives. Consequently there is a general shift towards some version or other of a 'dual-systems approach' that attempts to synthesise aspects of

socialist feminism and radical feminism, which acknowledges that gender divisions need to be analysed and theorised in terms of both gender and class³, and of “patriarchal” power and materialism (Thane 1992). Thus it appears that further research concerned to critically appraise the application of feminist perspectives to the analysis of accounting would advance the current understanding of feminist theory in accounting, particularly from a Maori feminist perspective.

Loft (1992) reviews the relevance of some of the recent gender literature to accountancy. She argues that it is important to examine the position of women in the *whole* of the accountancy function, not just in professional accountancy. This encompasses analysing historically the situation where women are predominantly employed in the lower levels of firms as clerks and bookkeepers, as well as their minority position in the higher levels as accountants. For Loft (1992) an important issue is the effect of new technology on the roles of the accountant and the clerk (Loft 1992). The conclusions reached by Loft (1992) suggest that an empirical exploration of the historical process of gendering the profession into typically male accountant and female clerk would be more insightful.

Roberts & Coutts (1992) explore at length the notion of women’s entry into the UK profession. They analyse patriarchal structures that were designed to reduce the threat that feminisation of the profession may pose, and the contradiction between women’s subordinate role in society and their privileged role in the professions. They conclude that the feminisation of professions posed a threat to the patriarchal power structures in

³ bell hooks (1992) argued that class was again written out of theorising with the emergence of neo-liberalism and therefore needs re-introduction.

society and hence the profession developed complex exclusionary strategies and patterns of segregation to minimise this threat. Allowing women professional access also meant they gained access to the rewards of high pay, high status and autonomy in contradiction with women's subordinate status in society as a whole. Therefore their entry into the professions suggests that the power structures in society would be destabilised and transformed.⁴ Hence although women were allowed entry into the accountancy profession, they were often marginalised and 'ghettoised' on the fringes of the occupation. The prevailing economic climate and labour market conditions were also often central to determining the experiences of women. Roberts & Coutts argue that research into how women are 'marginalised' and how effective these strategies are needed to be further explored in accounting research. They conclude that in the 1990s the shortage of male entrants may threaten the growth of the profession and hence its status in society, necessitating women to be integrated on an equal basis in order to protect the position of accountancy as a whole (Roberts and Coutts 1992). Such a conclusion based on a pragmatic need for more staff may not be a robust response to sexism, as demonstrated by the reversal of the recruitment of women into the profession during the World War II (see Lehman 1992). Some of the responses to early feminist activity like childcare and flexitime, which are a way to facilitate entry when labour is required, may be easily removed when there is no longer a shortage of labour. This position avoids real transformation in access for women to work/life balance. It does not address the fundamental issues for sustainable careers in accounting for women and men.

⁴ Or were women merely assimilated into Western patriarchal practices?

Kirkham & Loft (1993) explore the period from 1870 to 1930 in England and Wales and seek to provide some insights into how gender might have been involved in the creation of the modern professional accountant and the meaning of accounting tasks. They suggest, as have others (Ciancanelli, Gallhofer et al. 1990; Kirkham 1992; Lehman 1992), that conditions were created for the construction of a new division of labour within the profession based on gendered areas of expertise, e.g. the management consultant, the tax specialist and the auditor. Their study “revealed the potential importance of examining the role of gendered discourses of professionalism in creating the meaning of these new specialisms” (Kirkham and Loft 1993, p.552). Their study of clerks, bookkeepers and accountants reveals that meanings and processes are established through gender, as well as race or class elements, in seeking to understand the functioning and meanings of tasks such as auditing. When an accountant is involved in recording such items, they would be seen as part of an accounting task. When a clerk performs the same task, it would be deemed to be mere bookkeeping. Such established meanings of accounting tasks, may also serve to represent the meanings of occupational groups and reinforce gendered concepts of difference.

5.3.1 The ‘Individual Experience’

Research that seeks to examine the ‘individual experience’ of female accountants (section 5.1) also adds to our understanding of the field of accounting (Hammond and Streeter 1994) and provides a new and important perspective on the history of the profession (Hammond 2002). Spruill and Wootton (1995) document the life of Jennie M. Palen, as one of the first women to become a CPA in New York State and the first woman to work

for a major accounting firm. She was notable for becoming a principal, President of the American Woman's Society of Certified Public Accountants (AWSCPA) and the editor of its journal *The Woman CPA*. The AWSCPA was a leader in making a contribution to efforts to eliminate gender discrimination in the accounting profession and in promoting the achievements of women accountants. In the 1940s and 1950s the AWSCPA and its affiliate, the American Society of Women Accountants (ASWA) were proactive in securing the passage of the Equal Rights Amendment as an endeavour to end discrimination against women in accounting. Palen, who was born in 1891 and died at the age of 100 years, was a pioneer in this development. Her views of the changing role of accounting and society itself were reflected in her articles, books and poems.

For, to Palen, words were wonderful tools, tools to be used with care: Palen realized as Hammond & Oakes (1992, p.60) later were to write: "What is measured and disclosed is as important as what is not measured or disclosed. (Spruill and Wootton 1995, p.372)

Spruill and Wootton's (1995) unique bibliographical article adds to accounting history discourse the experience of a pioneer woman entering and succeeding in the profession, she described as "the most difficult of all the professions for a woman to break into" (Spruill and Wootton 1995, p.371). Such documentation advances the study of accounting history, as the contributions of women are often ignored (section 4.2) and hence there are few female role models within the literature (Cooper 2001).

The themes pursued in this section of the thesis have focused upon the historical development of the professional accountant. In the main, white middle-class accounting academics have written articles that have appeared on gender and accountancy. Loft (1992) argues that what is needed now is for gender issues to be brought into

consideration in articles that do not have gender issues as their main subject. Kirkham (1992) advocates an integrative approach to gender and accounting research, whereby women's position within the profession is analysed in terms of the profession's development, both as an occupation and as a discipline. Accounting is a discipline that influences the society, as well as reflects the society, in which it functions dialectically as a source of the 'masculine'. Thus, research on gender issues in accounting may guide those influences that seek to include the 'feminine' as part of rationality (see Burrell, 1992 and Cooper, 1992), as well as aspects of indigenous culture (Winiata 1988). The literature spanning the years from 1987 to the turn of the century indicates a fluctuating interest in aspects of gender and a wider understanding of the social functioning of accounting. However, the bulk of the literature fails to consider the intersecting aspects of gender, class, ethnicity/race and culture as being important to accounting. In the next section I consider theoretical and methodological debates in the gender literature, before reviewing research on groups that have been excluded from the practice of accountancy based on issues of 'race' and 'ethnicity'.

5.4 Theoretical and Methodological Debates

In this section I will review the gender focused accounting literature that has sought "to enhance our understanding of gender and accounting [as a discipline], to challenge our prior basis of knowledge, and to promote change in theory and practice" (Lehman 1992, p.12). These articles are about theoretical debates that challenge the ontological foundations of accounting and are predominantly found in a "special edition" of *Accounting, Auditing & Accountability Journal* entitled "Fe[men]ists Account". The concerns of the articles range from the introduction of the 'feminine' to accounting to the ambiguities, contradictions and foibles of USA tax law to women. They also demonstrate

accounting researchers' openness to the potential influence of other disciplines and methodologies to strengthen their critique of the orthodoxy. Each article is followed by a commentary, which seeks to extend the debate presented in the article. Although these studies were largely conducted in functionalist research methods, there are some interesting challenges from writers such as Christine Cooper who advocates a transformation of accounting to include the 'feminine' (see also Hines 1992). Her work is an example of theorising using French feminist scholarship that challenges the very ontological basis of the western patriarchal world. In her article entitled *The Non and Nom of Accounting for (M)other Nature* for example Cooper (1992a) considers what a feminine accounting would be like in critiquing the accountancy profession's involvement in the destruction of the 'environmental', relating it to "the masculine phallogocentric nature of accounting" (Cooper 1992a, p.23). She proposes that the destruction of the planet is linked to the masculine symbolic order whose central metaphor is oneness, as opposed to the feminine metaphor of multiplicity. Cooper attempts to raise the feminine consciousness in a deep theoretical way through the works of Helene Cixous, Julia Kristeva and other closely aligned French feminist literary writers. She advocates that such works could be utilised in conceptualising a new form of accounting in privileging the 'feminine', which is rendered invisible by traditional and current forms of accounting. Hines (1992) considers the Universal Feminine and Universal Masculine, (referred to as the "Yin" and "Yan" in oriental cultures) as pervading all existence. She argues that the Feminine or Yin are repressed in accounting practice and discourse, and mainstream accounting, leaving many environmental and social problems unaddressed (Hines 1992). Therefore the logics of accounting continue to

devalue and/or exclude a range of values that have been associated not only with the 'feminine', but also with indigenous communities' special relationship with the land (section 1.3) and their family/tribal groups (section 4.4.).

In her commentary, Gallhofer (1992) welcomes Cooper's contribution to the feminist project in accounting and suggests that to date there have been comparatively few studies concerned to introduce a gender-based theorising to the analysis of accounting. She commends Cioux and other feminist writers for reworking the concept of 'otherness' and argues that in doing so, they provide an emancipatory potential that might give women and other marginalised groups, such as ethnic minorities, the gay and lesbian movement a 'voice', as these groups have traditionally been silenced within the accounting literature.

Gallhofer however suggests that:

these feminist writers who want to challenge the universal principle of phallogocentrism ironically seem to want to replace it by a feminine universal principle which appears to be in danger of becoming the norm. (p.44)

Gallhofer further elaborates that the feminine experience is usually based on the bodily experience of white middle-class first-world women, thereby privileging a particular group of women while excluding 'other' women. She concludes that the theorising of some feminist perspectives, as universally applicable to the oppression experienced by women in general, is therefore problematic and remains undeveloped. Gallhofer does not offer any alternative feminist theories that would overcome these shortcomings and does not mention the 'voice' of indigenous peoples as being under-represented in her work until 1997 and 1999. I also note that the 'feminine' values talked about by feminist accounting scholars are very often those embedded in the aspects of Maori culture also

excluded from Western research, being the relational (whanaungatanga), the spiritual (wairua), and the gift (koha).

Hammond & Oakes (1992) in their article entitled *Some Feminisms and Their Implications for Accounting Practice* examine several strands of feminist theory and their implications for accounting practice. Their goal is to provide a “theoretical tutorial” by introducing several major strands of feminist thought from the USA, being feminist empiricism, feminist standpoint and feminist postmodernism. They suggest that *feminist empiricism* challenges the exclusion of women from prestigious positions and contend that the presence of women in an occupation has a major impact on its conduct and content. *Feminist postmodernism* attacks the fundamental objectives underlying accounting practice e.g. objectivity, generalisability and rationality. *Feminist standpoint* challenges basic assumptions of accounting and maintains that projects have masculine bias, but contend that women have a privileged perspective which can be used to advocate a new form of accounting with emancipatory potential. They acknowledge that while these theories could be examined as if dichotomous, they overlap though they have important distinctions. While these three feminisms may provide useful perspectives to challenge basic assumptions, Hammond & Oakes (1992) argue that “positive political change is more important than theoretical purity” (p.66). Their article suggests that women of colour, lesbians and working women are excluded from the accounting literature and that feminism could account and include such groups in the future. Particularly important to this thesis would be the inclusion of women from indigenous groups, such as Maori women. However such inclusion would not be a sufficient

condition for resisting potentially assimilationist processes (section 1.5), unless it is concerned with the liberatory/transformational principles of Maori and feminist critical theorists (section 4.5) and did not simply result in the undermining of their 'authenticity' as Maori women.

Cooper (1992b) in her commentary acknowledges the theoretical weaknesses of such a broad mapping of feminist theory, but is concerned to highlight the insights that are important to accounting academics and practitioners. She considers the article's political strength to be its concern for *all* women and points out that women of colour and working-class women in particular "lack of economic power detracts from their political power in many significant ways, leaving them silenced and sometimes at the mercy of more powerful economic providers" (Cooper 1992b, p.73). Cooper suggests that what is needed is a theory of 'praxis' or practice informed by theory to account for groups who have previously been silenced in the feminist accounting literature. Maori women for example, have attempted to develop their own expression of feminist theories that takes into account their particular set of struggles in a post-colonial context and in which Maori society and culture are central (see sections 3.6 and 3.7).

Moore (1992) argues that: "the mainstream accounting research of the past 20 years is nearly devoid of feminist activity" (Moore 1992, p.92). He further notes that the lack of feminist accounting research has not been due to a lack of subject matter. The excuses for the female imbalance in the profession he argues are wearing thin. Accounting itself is deemed by Moore as a technology used for the construction and maintenance of

perceived social reality. Using an interpretive paradigm, he argues that it is possible to illustrate “the historical biases in the representations of women by accounting of all kinds: corporate, municipal, familial etc” (Moore 1992, p.97). *Non* portrayal and *mis* portrayal would be areas of useful research. For example, building on the differentiation between sex and gender by such writers as Butler (1990), he considers the twentieth century western woman whose child rearing efforts were misrepresented by accounting. Moore argues such women were *produced* as child rearer, an education monitor, and a cook in part by *accounting*. It is likely, given the state of accounting and gender, a husband’s pre-marriage job was more highly valued than a wife’s, and when the baby came it was only ‘natural’ that she stayed at home. Thus perhaps we may not speak primarily of accounting *mis*portraying women, for before it *mis*portrays them it must in fact *create* them as ‘women’ (and men as men) in the first place. In discussing possible approaches for the feminist contribution and potential to accounting literature, Moore (1992) argues that the approaches of traditional white middle-class feminist analysis have only been partially responsive to the concerns of women of colour and that the largest body of women-oriented accounting literature, in both the academic and practitioner journals, are about the barriers to entry and advancement for women in the accountancy profession. Moore outlines six theoretical platforms from which various future feminist accounting research programmes might be launched and recommends that they choose literary theory as their “source discipline”. In his commentary, Hoskin (1992) seeks to illustrate the problems with Moore’s six platforms from a discourse that is located outside the mainstream of accounting research. He views Moore’s project as overly simplistic “in the way it counterposes the cooked (books) of accounting to the raw power of feminism”

(Hoskin 1992, p.113) and argues that the discourse of feminism is just as compromised and problematic as the discourse of accounting, but he fails to articulate in what ways.

Welsh (1992) explores insights from psychology on the construction of 'gender' and suggests that although women are entering accountancy in significant numbers, the experiences of 'individuals' have been largely ignored. She notes that more recently attention has been paid to the possible effects of 'gender' on women's experiences, but often without reference to any theoretical framework. Thereby, providing "no basis for understanding the significance of gender differences or similarities identified by a particular study" (Welsh 1992, p.120). She suggests that psychological constructions of gender could provide a structure for the interpretation of gendered behaviours within the organisation and concludes that accounting researchers need to consider the social context within which the different behaviours between men and women are evidenced. Ciancanelli (1992) in her critique of Welsh agrees that gender should be "viewed as an authority relationship rather than as an attribute of male and female psychology" (Ciancanelli 1992, p.133), but points out that the gender literature in all social sciences, questions whether enforcement is due to the absolute effects called 'gender' or are due to situational, contingent characteristics that are receptive to treatment and cure. She argues that the former requires that we change the institutions to 'fit' the people in society, while the latter requires that we 'refit' women so that they can take advantage of the social institutions on offer.

In being concerned to highlight the inequality of opportunity for women in the accountancy profession, Hooks (1992) presents an agenda of research topics and advocates that the methodology used in the 'scientific process' should be considered by accounting researchers investigating gender issues, e.g. feminist standpoint, deconstruction and feminist empiricism. Hooks concludes that: "the influence of feminist perspectives has not yet significantly affected research in the accounting field. Consideration of these research influences would likely enrich the results of future studies" (Hooks 1992, p.363). Oakes and Hammond (1995) consider the place of women in the physical and social sciences, and the possible implications for accounting research. They also note the low participation of females in accounting faculties in the UK, USA and Canada and their corresponding low levels of authorship or co-authorship on accounting journals. They conclude by asking many questions of accounting research as prompted by feminist studies of science such as: "Why are there so few women in accounting research? Will the addition of women in accounting research change the frameworks, foci, methods or results of accounting research? Will a feminist approach to research be more inclusive than traditional research?" (Oakes and Hammond 1995, pp. 66-67). Reiter (1995) describes the feminist economic approach developed from a critique of science and concludes that no single dominant theory or approach exists in critical accounting. Therefore "critical theorists can use a variety of theoretical and methodological approaches" (Reiter 1995, p.54) and thus encourage pluralism in social scientific discourse.

Gallhofer (1998) critiques mainstream feminist accounting research and argues that while various feminist perspectives have been used in 'gender' research, it is the liberal feminist perspective that is reflected in the majority of contributions. Such liberal feminist perspectives aim to achieve sexual equality, rather than radical institutional or social change, and are concerned to develop strategies for overcoming gender-attributed problems identified, such as child-care, flexibility and job-share. It is based on the assumption that women and men should have an opportunity in employment to compete for available jobs on the same terms. This assumption drives studies which attempt to illustrate where or why this is not the case in many professions. Gallhofer (1998) argues that liberal feminist thinking and its political praxis are widespread, as it tends to be the version most clearly understood by non-feminists.⁵ However, such research privileges white middle-class women presenting them as a unitary group, while displacing women of 'different' class, race and cultural backgrounds, and lacks critique of patriarchal social arrangements within the profession. For Gallhofer, feminist research has to address the 'differences' between women and the multiplicity of their experiences and concerns from a more open critical perspective. Thereby recognising:

that women are not a universal or unitary category. And it has to consider the (differing) patriarchal social arrangements experienced by women. Recognition of the above will be a move towards ensuring that feminist research in accounting is less partial and distorting. (Gallhofer 1998, p371)

Cooper (2001) argues that Gallhofer's characterisation of liberal feminism clearly demonstrates how in practice such a feminist perspective erases class and race. In order to be more relevant feminist research in accounting needs to take account of those women

⁵ While this may be an overstatement, this perspective tends to dominate in any institutional approach prepared to consider 'gender' and is most visible in the Equal Employment Opportunity agendas that have become more prevalent in response, perhaps to anti-discrimination legislation. Whether these changes best serve women or the global (exploitative) labour market is yet another issue.

from a lower socio-economic class who face barriers to entry as well as progress within the profession (see also Cooper 1992b).

I would argue that the theoretical perspectives and methodological approaches explored thus far appear to demonstrate accounting's preoccupation with borrowing from e.g. French feminist writers, feminist thought from the USA, literary theory, psychology and the scientific process. Relatedly, much of the feminist accounting literature which seeks to address issues of the recruitment, retention and progression of female accountants and their high turnover rate (referred to in section 1.3) does so without reference to any theoretical framework (Welsh 1992; Cooper 2001). In contrast indigenous scholars seek to theorise and develop methodologies from "a real sense and sensitivity towards what it means to be an indigenous person" (Smith 1999, p.38) (as discussed in section 3.6.). Linked to this are Maori women's endeavours to develop their own form of feminist expression encompassing Maori society and culture, from a position of what it means to be a Maori woman in a contemporary post-colonial environment. Furthermore, I argue that the notion of 'individual experience' continues to be largely unexplored in the accounting literature. Therefore the relationship between the career experiences of professional indigenous women (section 1.1) and the institutional structures of accountancy (section 1.5) has not been adequately illuminated thus far in the accounting literature. In the next section I focus upon the concept of 'race' and 'ethnicity' as discussed in the accounting literature.

5.5 The Concept of Race and Ethnicity in Accounting

In this section I review the work of accounting researchers who have begun to acknowledge the lack of consideration of issues of race and ethnicity in the accounting literature. Most of the studies that have been done have focused upon the experiences of African American accountants and minority ethnic groups in the USA. While these studies are especially relevant to that particular context and historical situation, they are also useful for extending the exploration of race and ethnicity issues in accounting into discussions beyond the USA.

Knapp and Kwon (1991) in a study of women and minorities in the Big Eight firms, found that their numbers had greatly increased in entry-level positions, but both groups continued to be under-represented at all employment levels in these firms.⁶ The empirical results of their study “suggest that the recruiting processes of Big Eight firms are biased against women and minorities” (Knapp and Kwon 1991, p.48). They put forward the view that the perception by women and minorities, who obtain entry-level positions, of biases in the hiring and personnel practices of the Big Eight firms may discourage such individuals from seeking partnership status within these firms. They also found that their white male counterparts were more likely to seek partnership status, as they did not perceive such biases. One of the key questions that need to be addressed in accounting research is whether the construction of women and minorities as the ‘support’ labour is intentional or an unintended consequence. The answer to this question would influence the direction of liberatory action.

⁶ Women from minority cultures were not treated as a separate group in this study.

Hammond and Streeter (1994) explore the experiences of several of the first African Americans to obtain the CPA prior to 1965.⁷ They note that in 1965 there were 100,000 certified public accountants in the USA. Despite comprising 12% of the total population of the USA, there were only 100 African American CPAs at this time. Since the 1960s their number has never exceeded 1% of CPAs. Hammond and Streeter hoped that their study would extend research on groups that had been excluded from the practice of accountancy and also begin to address “the importance of examining *individuals*’ experiences to understanding of the field of accounting” (p.272). Hammond and Streeter note that the dominant group usually tells history and often ignores the experiences of less powerful groups. Hence their study sought to portray the history of a group of individuals that had previously been ignored in the accounting literature. Through the oral histories Hammond and Streeter gathered, it was evident that black individuals faced many racial barriers and much prejudice in gaining the necessary certification that allowed entry into the professional body. It was also impossible to know how many African Americans, who had wanted to become CPAs during this period, found the barriers to be totally insurmountable, thereby ensuring that institutional racism maintained the privilege of the dominant group. I also note that only two members of this group were African American women. In response to an overview of the academic literature pertaining to race and ethnicity in accounting, I suggest questions for further research may include: Were the participating African American accountants predominantly male and therefore should the results of their research be presented as

⁷ Hammond and Streeter (1994) were able to undertake this study with the assistance of the National Association of Black Accountants, which was able to provide information on African American CPAs. This is in stark contrast to the situation in Aotearoa/New Zealand where the accountancy profession does not encompass an Association of Maori Accountants.

being applicable to both male and female African Americans? As with Maori women do African American women face sexism within their own society, as well as racism and sexism from American society in general? Are patriarchal norms an effect of contact with Western society and religion? Does the history of slavery and the subsequent marginalisation of African Americans, mean that the experiences of African American women are 'different' from that of African American men? These are perhaps some unexplored areas, which could advance the history of African American female accountants, who remain a silenced group within the feminist accounting literature.⁸

In further research, Hammond (1995) seeks to document the experiences of African American doctoral candidates in accounting. She points out that African Americans are not only under-represented among certified public accountants, but are also severely under-represented in accounting faculty. This situation denies role models to *all* students, limits the diversity of accounting research and may contribute to a lack of cultural diversity within the profession. The author located and interviewed twenty African Americans, twelve women and eight men participating in doctoral programs during the 1991-1992 school year. Evidence gathered indicated that they faced major financial difficulties in pursuing doctoral programmes, as African Americans are disproportionately from economically deprived backgrounds (see also Hammond 2002).⁹ The lack of appropriate mentors meant that there was little assistance available to them to deal with the vagaries and politics of such programs. As there are so few African-

⁸ bell hooks (for example 1982, 1984) also makes the point that throughout the history of black settlement and the enslavement of many in the USA, there has always been a black hierarchy. Often this has been based on the origins of blacks, for example traders and merchants as opposed to slaves, or later by the darkness or lightness of their skin and Europeanisation of their future.

⁹ Two-thirds of African American white-collar workers are first-generation middle-class.

Americans qualified in accounting, they also faced additional pressures in choosing jobs that would serve the needs of their local community. The National Association of Black Accountants emphasises the important role of African American accounting professors. Hence their primary career goal tended to be teaching, with a view to attracting African American's into accounting.¹⁰

Institutional racism was also deemed to play its part in the lack of affirmative action programs and recognition of the importance of diversity, and the continuation of the 'old-boy network'. Students often experienced "social barriers to interaction with doctoral students and faculty (7), low expectations from professors (6), mistrust from other students (5), and resentment from other doctoral students (3)" (Hammond 1995, p.151), as well as generalised feelings of isolation and experiences of more blatant forms of alienating behaviour. Hammond concludes by expressing optimism in the shift towards African Americans being interested in pursuing studies in business, teaching business in college and increased job opportunities in the public accounting profession. She argues that accounting has several advantages over other academic fields with higher salaries for professors and more funding available for graduate students, than other disciplines in the USA. An increased awareness of opportunities in accounting academia amongst the African American community could also lead to increases in African Americans undertaking Ph.D. programs.

Gaffney et al. (1995) also examined the combined effects of race and gender on student expectations regarding their careers in accounting. They found that African American

¹⁰ These are important parallel issues to Maori experience, which will be brought out later in the chapter.

students expected to encounter racial and gender discrimination within the accounting profession. They also placed more importance on a number of career-oriented goals, as well as service to society, more highly than did white students. Women generally placed more importance on relationship-oriented goals than did men, while African American females appeared not to limit their expectations of career success, despite the importance they also placed on time with family and service to society. Thus, it appears that further research is required that is explicitly concerned to understand and critically explore the experiences of non-white women and the barriers they face in attempting to join, as well as work in the accountancy profession (Gallhofer 1998).

Hammond (1997a) examined the accountancy profession's response to changes in the public's expectations regarding equal employment opportunities, subsequent to the civil rights movement, while also considering the wider social attitudes of American society. Interviews with public accounting recruiters and African American partners in public accounting firms provided a rich source of information on the industry's response to the legal environment. She concludes that the impact of formal structures within the profession must be considered and that even in:

the period of peak attention to the issue, the firms did not implement long-term programs to address the severe under-representation of African Americans in public accounting. (Hammond 1997a, p.49)

For her, a lack of consideration of issues of ethnicity in the gender literature allows an unrealistic concept of equality of opportunity in the profession to prevail.

Mynatt et al (1997) undertook a survey to investigate the impact of Anglo and Hispanic ethnicity, gender, personality, hierarchical position and job satisfaction on the turnover intentions of a sample of accountants. The results of their study indicate that there is no direct relationship between ethnicity and either personality, job satisfaction, or turnover intentions. Mynatt et al suggest: “that other variables not identified in the study are impeding the progress of minorities and women in the accounting profession”(Mynatt, Omundson et al. 1997, p.658). They note that the accounting profession does not have a distinguished record in hiring minorities and women. Therefore a question for further research could be: How do modern organisations attract and retain qualified individuals into accounting positions with long-term potential from a population with a heavier representation of minorities and women? (p.657). Hammond (1997b) provides a critical commentary on ethnicity and gender in accounting research and critiques the Mynatt et al. study. She proposes that accounting research suffers from a lack of commitment to culture and gender issues. For Hammond, a critical approach would question the assumption that the difficulty lies with the ‘applicants’ rather than the firms, challenge the notion that one group belongs more naturally in the profession, include a historical analysis of Latinos in the profession and provide some qualitative data in order to understand the issues better. Hammond suggests that the paper does not confront the connection between gender and culture and poses some important questions for the authors. For example: “Do Latinas have different experiences than Anglo-American women? What are the commonalities and differences between Latina and Latino experience?” (Hammond 1997b, p.689). She encourages accounting researchers to undertake more critical work on the interface of culture, gender and accounting to

challenge notions of equality of opportunity in the profession, which should include an analysis of the history of the composition of the profession with regards to minority groups (section 5.2). She advocates that research undertaken using a qualitative approach would provide greater insights into the under-representation of for example, women in management and Latinos at all levels of the firm, beginning with a historical analysis and interviews with relevant professionals.

Glover et al (2001) undertook a survey of African American accountants to determine why their numbers still did not reflect the general population or the population of college graduates. They sought to test the validity of human capital theory and structural/class theory as competing explanations of this situation. They argue that their findings tend to support the structural/class theory and provide some preliminary evidence that African Americans were “relatively less satisfied with their jobs than are accountants from other ethnic groups” (Glover, Mynatt et al. 2000, p.187). They also note respondent perception that, while the Big Six firms appeared to be committed to diversity, they tend to show an interest when recruiting minorities, but a lack of concern regarding their retention. Viator (2001) in reviewing prior research in order to predict African American access to mentors in public accounting claim that African Americans are less likely to have an informal mentor and that they perceive greater barriers to obtaining mentors.

In her recent book *White Collar Profession* Theresa Hammond (2002) chronicles the stories of many of the pioneering African American men and women since 1921, who somehow managed to overcome the obstacles to becoming a CPA and “whose history has

been all but ignored” (Hammond 2002, p.1). In referring to the accountancy profession as ‘the whitest profession’ she details their experiences of segregated educational institutions that made it difficult for African Americans to acquire the requisite expertise; white employers reluctance to hire African Americans; the limited availability of clientele due to the economically disadvantaged African American community, and the professional societies practice of holding meetings in segregated hotels or their total exclusion of African Americans prior to the Civil Rights Act of 1964. Hammond argues that the stories of these individuals are important in providing a new and important perspective of the history of professions, in particular “the perspective of those who fought to join the elite occupations in which they were not welcome” (Hammond 2002, p.1).¹¹ In reference to the professions in general, Hammond contends that African American exclusion in the 1920s was the traditional method of enhancing the professions power and prestige, and limiting their ranks to wealthy white males. The accountancy profession in the late nineteenth and early twentieth century also adopted this strategy. Along with African American exclusion from the financial sector, centuries of restricted economic opportunities resulted in few African American-owned businesses until the 1960s, from which accountants could derive their livelihood within the black community. Few black colleges also offered programs in accountancy, in contrast to African American medical and law schools. White CPA firms openly refused to hire African Americans, usually citing lack of acceptance by clientele. Those who managed to become CPAs did so through perseverance and with the assistance of a small network of African

¹¹ Theresa Hammond gathered these stories over a period of fifteen years, through interviews with African American CPAs. Denise Streeter identified the first 100 African American CPAs in a study for the National Association of Black Accountants in 1990. Theresa Hammond interviewed thirty-three of these CPAs for her study.

American CPAs. In 1969 nine African American men founded the National Association of Black Accountants (NABA) in New York to provide networking, mentorship and advice for African American-owned businesses. Within four years of its founding the NABA had 1,100 members, becoming a prominent national organisation. However this study also evidenced that despite these initiatives, by the 1980s African Americans constituted 13 percent of the population but less than 1 percent of CPAs. At the time, only airline pilots had a lower representation. The American Institute of Certified Public Accountants (AICPA) reported on minority participation from 1976 to 1989, after which it was suspended. In the 1990s African American participation remained stagnant, constituting 1 percent of professional staff in white owned CPA firms. By this time CPAs had the lowest level of African American representation in the professional workforce. This was despite the slogan “diversity is good for business” supported by all of the Big Five firms, which emphasised that firms could increase profitability by hiring a diverse workforce.

While the work of Knapp and Kwon (1991), Hammond and Streeter (1994), Hammond (1995, 1997, 2002) and Glover (2001) have made a beginning, in the task of examining the intersection of race and gender as barriers to participation in the accountancy profession, I contend that accounting research with a gender and ethnicity focus is still comparatively scarce. Particularly scarce has been research approaching accounting from an indigenous perspective or concerned to explain the career experiences of women from indigenous or non-European ethnic groups. The continuing research of Hammond in particular, has challenged critical researchers to undertake more research to provide

greater insights into the experiences and concerns of those under-represented in the accountancy profession.

Maori women share with African Americans a number of challenges associated with the complex interaction of gender and ethnicity in their aspirations and achievements as professionals. I would argue that it is important for Maori women to also be heard by researchers, academics, policy makers and other Maori women, to improve the possibilities for those who choose to work in accounting firms and become members of the accountancy profession, in the context of increasing contemporary Maori involvement (section 1.2). I support the participation of Maori women in accountancy, but in a profession that is willing to reconsider its part in the colonising processes of Aotearoa/New Zealand, and is willing to treat Maori women with respect and learn from the unique potential they bring to their activities.

5.6 An Emerging Interest in Indigenous Peoples and Cultures

In this section I review the indigenous focused accounting literature that is concerned with the interface of accounting and indigenous peoples and indigenous culture. In very recent times accounting researchers have acknowledged the need for more interpretive and critical reflection into accounting's role in the oppression of indigenous peoples and their cultural perspectives, and accounting's functioning in indigenous cultural contexts. Most of the contributions to the accounting literature have again been published in a "special edition" of *Accounting, Auditing and Accountability Journal* in 2000. This work has, in the main, focused upon accounting and accountability in indigenous organisations

and to date there has been little consideration of indigenous peoples' aspirations for increased career opportunities in mainstream organisations, like the accountancy profession (see section 1.1). I also note that very few of these contributions have been undertaken by indigenous accounting academics themselves. This under-representation of indigenous academics is itself a reflection of the dispossession, oppression and silencing of indigenous peoples generally (Gallhofer and Chew 2000). My work in this area focuses on the experiences of Maori, the indigenous people of Aotearoa/New Zealand and therefore my main interest lies in reviewing the indigenous literature.

In a report to the Royal Commission on Social Policy, Professor Whatarangi Winiata wrote about accountability in the Maori context. Winiata (1988) sought to address iwi (tribe) and hapu (sub-tribe) planning in tribal development by a small runanga (confederation) and to measure their degree of success or failure. He points out that the principal forms of Maori organisations and Maori cultural and commercial activity still remain in the hands of iwi and hapu. In writing about the resources of these groups and their subsequent quantification, he argues that if Maori knew how to measure their resources, they could more successfully plan to expand them to make the iwi and hapu more productive. He maintains that academic and practising accountants have given little consideration to the problems of definition and measurement of iwi and hapu resources that are central to Maori planning. While tribal groups typically meet each year to consider their annual accounts and reports these:

accounts are statements of financial position; they are not statements of position which incorporate those treasures and cultural resources by which their mana (status) in the community is determined, and through which their members maintain and strengthen their identity. (Winiata 1988, p.794)

In relation to the traditional income statement, he also explains that such accounts do not typically seek to describe the cultural pursuits that the development of iwi and hapu cultural resources is dependent upon. Winiata (1988, p.795) provides a table of resources both human and physical, from which positive benefits are expected:

1. HUMAN

- (a) Membership
- (b) Pataka (repositories) of instantaneously available whakapapa
- (c) Wairuatanga (spirituality)
- (d) Whanaungatanga (familiness)
- (e) Kawa (protocol)
- (f) Pataka of the reo (language)
- (g) Tikanga (policies, procedures)
- (h) Kaumatua (elders)
- (i) Health
- (j) Education

2. PHYSICAL

- (a) Manuscripts of whakapapa
- (b) Marae facilities
- (c) Taonga (artefacts, literature and other treasures)
- (d) Land
- (e) Investments
- (f) Fishing rights

At the time of his study, approximately one third of the measures to quantify these resources were in place, as well as attempts to describe procedures by which all resources might be quantified and maintained or increased. In preparing itself for the twenty-first century the tribal organisation had resolved to close the gap in the educational achievement of its members and the rest of the population, and to rejuvenate both their human and physical communities. The runanga undertook a tribal development experiment in 1975 with a 25-year time horizon. In 1981 the runanga established Te Wananga o Raukawa (The University of Raukawa) to offer a three-year degree, the

Bachelor of Maori and Administration. It was a voluntary private university, but became an incorporated body in 1984 and in 1993 was recognised by the Crown as a “wananga” under new legislation known as the Education Amendment Act 1990. Included within their degree at present are courses such as Hapu Development Studies, which focus upon Hapu and Iwi goal and objective setting, and quantifying and reporting on Hapu and Iwi achievements.

There has been very little written about the Maori context in the accounting literature. Mataira (1994), in writing for the Chartered Accountants Journal of New Zealand, focuses upon the nature of accountability, its role in traditional Maori society and the potential impact of these arrangements on modern economic direction. He highlights the differences between a Maori and Western capitalistic concept of accountability and argues that in Maori society concepts of accountability pre-date modern neo-classical theories of accountability. He points out that in the contemporary context an increasing number of Chartered Accountants are required to give advice or undertake financial reporting to Maori groups and organisations. These professionals must recognise that the Maori concept of accountability can only be understood as part of a worldview unique to Maori culture (p.32). Mataira argues that the Maori notion of accountability is:

based on norms, obligations, laws and traditions, the way Maori people continue to organise themselves, primarily as hapu (subtribes) and iwi (tribes), in pursuit of sovereignty.(p.33)

It follows that Western accountants who ignore that accountability is culturally determined, need to change their way of thinking. Professional people who attempt to understand accountability as a homogeneous arrangement “are committing some kind of

ethnocide which assumes all people are the same, or assimilation which encourages some people to behave in unfamiliar ways” (Mataira 1994, p.33).

Chew and Greer (1997) point to the oppressiveness of the accounting craft and its destructive potential, highlighting accounting professionals’ tendency to support the dominant capitalist class at the expense of weaker members of society, such as women, the working class and ethnic minorities. They undertook an examination of the issues arising “from the enforcement of a Western form of accountability on and in the context of the Australian Aboriginal and Torres Strait Islander (ATSI) peoples” (Chew and Greer 1997, p.277) and conclude that to overcome the colonizing potential of accounting systems, in turn systems of accountability need to take into account the particular context in which they operate. In referring to Mataira (1994), they argue that the forcing of Western forms of accountability onto Aboriginal communities ignores the fact that accountability is culturally determined. Articulating what is to be considered of value to who is a highly political activity. Exclusion from significant participation in the articulation of accounting theory, methodology, ethics, and policies and practices is to leave one’s economic and cultural destiny in the hands of professionals, who by ignorance or design have had a big hand in indigenous disenfranchisement.

Gallhofer, Haslam et al (1999) argue that the accounting literature has not yet focused upon accounting from an indigenous cultural perspective and has also not sought to promote multicultural accounting education.¹² Their study focuses upon Maori students

¹² This study was made possible through the involvement of a Maori female academic who had been involved in teaching financial accounting to Maori students from their first year of tertiary study.

and their participation and experiences of accounting education at the University of Waikato, as a necessary part of the process to gaining admission into the accountancy profession.¹³ They seek to critically analyse “the very institutions and practices of Western accountancy and Western accounting education as forms of insensitive cultural imperialism” (Gallhofer, Haslam et al. 1999, p.774). Like Hammond’s (1995) study of African American doctoral candidates, they found that Maori students also experienced feelings of isolation and loneliness. In addition, economic factors were of significance to the students, but Gallhofer, Haslam et al (1999) also consider the role of cultural factors in distinguishing Maori experience. In particular they highlight that many educational programmes set up for Maori have not been successful, as they have primarily been concerned to assimilate and maintain hegemony over Maori. Relatedly, Maori epistemology is predominantly subjectivist, being more concerned with empathic understanding rather than empiricist apprehension (p.794).¹⁴ They advocate that ways forward would include learning from ‘things Maori’ in re-designing Western accounting education, systems of Western accounting and related practices. In seeking to encourage greater participation by Maori in accounting education and practice, their recommendation was that institutions should change rather than the culture of Maori.

¹³ The fact that these Maori students complete a Bachelor in Management Studies is also an achievement in itself, given the intergenerational effects of education in Aotearoa/New Zealand as articulated in section 2.6.

¹⁴ Further, I would argue that the intent of Kaupapa Maori research methodology moves more towards this in acknowledging Maori ontological and cosmological views. The hearing and working of the spiritual (wairua) into storytelling as one of the common ways of imparting knowledge (see section 4.6) are important to Maori.

5.6.1 A Special Edition on Accounting and Indigenous Peoples

In another special edition of *Accounting, Auditing and Accountability Journal*, Gallhofer and Chew (2000) in their article: *Introduction: accounting and indigenous peoples* argue that: “critical engagement with the interrelationship of imperial culture with their own culture can help researchers in countries subjected to colonialism and imperialism understand the processes at work and develop strategies to overcome the negative effects of these” (Gallhofer and Chew 2000, p.258). They list six overlapping and interrelated themes as issues of concern for and areas of interest in regard to indigenous peoples. One of the common characteristics of indigenous peoples is that despite being subjected to colonial rule, they have somehow managed to retain their distinctive identities. Indigenous peoples have done so, even though they have been subjected to the sometimes coercive, assimilationist or even eradication motives of the State. Globally, such views imply or explicitly require that indigenous people should “either be conquered or converted to the beliefs of the dominant, more “advanced” society” (Hannum 1988, cited in Gallhofer and Chew, 2000, p.258). The cultures and traditional ways of life of indigenous peoples are also continuously threatened due to environmental degradation, pollution, deforestation, mining projects and tourism (Burger 1990). There is increasing recognition of the harmful effects of colonialism on indigenous peoples, including their urbanisation, assimilation and resulting dependency on the welfare state, and experience of cultural breakdown, racism and human rights violations (Burger 1990). Indigenous peoples themselves have become more actively engaged in challenging Western policies, institutions and attitudes in an endeavour to undo the injustices of the past (see for example Coates 1998 and sections 1.1. and 1.3) and to assert their own values, which are

often diametrically opposed to western ontological values. This in turn has brought about increasing awareness of indigenous peoples and indigenous issues, which has begun to have an impact on research. There is growing concern internationally that indigenous peoples and their cultures be respected and that their development as a people/s should be made possible. While these concerns are beginning to emerge in the accounting literature, the main focus of the contributions to the “special issue” appear to be in relation to exposing the accounting and accountability mechanisms that have helped successive colonial and post-colonial governments to repress indigenous peoples. Literature that is concerned with increased career opportunities for indigenous peoples in mainstream institutions like the accountancy profession (sections 1.1 and 1.3), which is the particular concern to this thesis, remains largely silent.

Neu (2000a) argues that successive Canadian governments have used accounting techniques and calculations to motivate action that has resulted in the physical as well as cultural annihilation of its indigenous population, thereby exposing a link between accounting and genocide (see also Hooper 1992, 1995 for a discussion of the New Zealand context). He suggests that the accounting-genocide interface in Canada is manifested in three distinct but overlapping sites, which he generically calls *direct relations*, *indirect relations* and *changed accountability mechanisms*. *Direct relations* involve the state arranging accounting technologies to produce outcomes that have direct impacts and he provides two examples of how this was achieved. Firstly, the state’s manipulation of the yearly “present” to bring about pre-determined behaviours and secondly, the passage of a number of legislative instruments designed to give the

Canadian government greater control, leading to the elimination of the indigenous as a distinct cultural group. *Indirect relations* were circumstances where the state deployed accounting techniques to incite others to undertake particular actions e.g. the monetary rewards offered for “Indian scalps” during the 1700s, the absence of protection for indigenous territories during the gold rush of the 1800s and the setting up of residential schooling for indigenous children. Neu argues these circumstances demonstrate that flawed accountability mechanisms resulted in high mortality rates and cultural genocide for the indigenous population. *Changed accountability mechanisms* relate to examples where the normal standard of accountability is compromised to the detriment of the indigenous population. The paper highlights several examples where the state permitted multinationals to operate on reservation land or in highly populated indigenous areas, in circumstances far below the standard established for non-reservation areas or non-indigenous populations, thereby irreparably damaging the lands, reproductive ability and the long-term health of the indigenous population. Neu (2000b) further documents the importance of accounting within colonial processes by focussing upon “visible confrontations over land, which the First nations’ people claim is rightfully theirs and which the government claims has been appropriately paid for” (Neu 2000b, p.163) through the distribution of the yearly “presents”.

Gibson (2000) endeavours to show “that the language and terminology of accounting has been, and continues to be, an effective weapon in the disempowerment and dispossession of Australian Aboriginal people” (Gibson 2000, p.291). She argues that modern accounting concepts, which focus upon narrow economic values that are endemic to

western society, displace more holistic social values such as those held by Aboriginals. Building on the work of Chew and Greer (1997) she explores accounting constructs such as assets, liabilities and wealth in contrast to Aboriginal societal structures. She concludes that while the physical dispossession of Aboriginal peoples is now being acknowledged with the return of land rights, the more insidious form of dispossession in withholding and restraining the power of Aboriginal organisations to discharge their accountability, in the same way as other government-funded organisations, is reminiscent of the colonial era. The notion of accounting control and the paternalism of accountability requirements are contrary to the ideals of self-determination, which the Australian government claims to support, and manifests itself as treating Aboriginal organisations as less capable. In this context accounting as a concept represents the gulf between Aboriginal societies and those of western economies.

Greer and Patel (2000) also focus upon the Australian Aboriginal context in bringing attention to mainstream cross-cultural accounting research, which has applied a societal norms and values measure to the examination of differences in culture. In drawing largely on the works of non-indigenous researchers and in speaking “of” indigenous culture, rather than “speaking for” indigenous people, they argue that such an approach is limited. It effectively disenfranchises indigenous peoples within their specific national context. They provide evidence of cultural differences between Aboriginal values and Western capitalist values implicit in the language of accounting and accountability. Using the Yin and Yang framework developed by Hines (1992), they argue that “the core indigenous yin values of sharing, relatedness and kinship obligations inherent in indigenous concepts

of work and land, are incompatible with the yang values of quantification, objectivity, efficiency, productivity, reason and logic imposed by accounting and accountability systems” (Greer and Patel 2000, p.307).

Davie (2000) seeks to critically analyse the involvement of accounting in imperialistic and colonial policies in the South Pacific, focusing upon Fiji. In writing as an individual of indigenous and Indo-Fijian background, she explores “the idea that “indigenous collaboration” was an essential requirement of British Empire policy for imperialism to occur and for it to be practicable” (Davie 2000, p.331). In using archival data she traces the way that accounting calculations and explanations were imposed upon the indigenous chiefs. She argues that the British manipulated the chiefly hegemonic structure to take advantage of both human and natural resources for their empire building, which benefited a small minority of chiefs. Davie (2000) argues that this is a situation that continues to exist in the political structure of Fiji in 2000.

In returning to the Aotearoa/New Zealand context, Jacobs (2000) explores the State’s accountability practices and obligations towards the Maori community, and the need to make Maori concerns and perspectives more visible. Critics of the New Zealand public sector (see for example Kelsey 1993, 1995, 1999) have suggested that despite the Treaty of Waitangi terms for the State to protect Maori customs, rights and interests; government departments have tended to reflect colonial Pakeha perspectives, ignoring Maori perspectives and values generally. In particular Jacobs undertakes an examination of the Ministry of Maori Development (Te Puni Kokiri) and the “Delivering effective outputs

for Maori” project within the Office of the Auditor-General. In considering concepts of visibility and accountability he questions: “who becomes visible to whom” (Jacobs 2000, p.375). Government departments are involved in a process of review or audit that requires them to “listen to Maori perspectives, consider Maori clients and to change their behaviour” (p.375). Jacobs concludes that the development of a new regulatory structure within the New Zealand state sector has provided accountability *for* Maori, but has failed to deliver accountability *to* Maori. While this first step has the potential to empower Maori by giving visibility to their concerns and needs, its success would to some degree depend on whether the Maori community has the ability to make the most of this visibility to change behaviour, or whether such heightened visibility will make them more vulnerable. Also to be considered is what accountability *to* Maori would look like. In referring to Mataira (1994), Jacobs points out that Maori practice and traditions characterise a model of accountability that involves public discussion (hui), strong links to hapu (sub-tribes) and iwi (tribes), and principles of leadership. Such structures and customs lead to a stronger emphasis on collective accountability, rather than individual accountability that characterises Western thinking, and being concerned with accounting *to* as well as accounting *for*. Jacobs makes the point that accountability systems do not usually empower those that they hold to account, but rather those to whom accounting is given. For example, in referring to Chew and Greer’s (1997) study, the ATSI people are forced to give an account to the Australian federal government in order to obtain grants and loans. In contrast the government departments of the New Zealand public sector were called to account for their obligations *to* Maori. Thereby, reflecting a profound concern with government obligations towards the Maori community. However, Jacobs warns that

what is required is an accountability mechanism that will provide open dialogue between government and the Maori community, perhaps involving a Maori ombudsman as a focal point for Maori concerns. If the obligation on departments to account for services *to* Maori becomes less visible, so too will Maori concerns and perspectives.

In the final article of the special edition, Gallhofer, Gibson et al (2000) explore how indigenous values can potentially contribute to developing environmental accounting and reporting, as well as counter the repression of indigenous values. They argue that the West has to seriously consider how it can learn from other cultures regarding attitudes towards and its relationship with nature, particularly concerning the global environmental crisis. With reference to the Australian Aboriginal, the Maori and the Native American cultures they offer insights into how indigenous perspectives could positively impact upon accounting and reporting practices, thereby challenging mainstream and Western practices. Gallhofer, Gibson et al remind us that the traditional narratives of Maori portray all things human and non-human in the environment, as having descended from Rangi (the sky father) and Papa (the earth mother) (see also section 2.2.). To Maori, people and nature are interconnected through whakapapa (genealogy) deriving from Rangi and Papa and therefore they relate to their environment as a member of their family. In considering the development of accounting systems reflective of Maori cultural perspectives, Winiata (1988) points to the failure of conventional accounting to properly account for iwi (tribal) and hapu (sub-tribe) resources. The impossibility of reducing such resources into monetary terms has highlighted the failure of conventional accounting to incorporate those *taonga* (treasures) and cultural resources by which their *mana* in the

community is determined (Winiata 1988). Winiata's typology of resources includes both human and physical resources, often using words instead of numbers, which can be better understood by members of the tribe. The authors hoped that a consideration of the environmental thinking of the Australian Aboriginal, the Maori and the Native American cultures would encourage further development of an environmental accounting and stimulate further critical enquiry and action.

5.6.2 Professionalisation in Trinidad Tobago

Of particular interest to this thesis is the case study of the education and certification of professional accountants in Trinidad and Tobago (T & T) undertaken by Annisette (2000). Annisette considers the role of imperialism in shaping the profession in T & T, a former British colony, through the dominance of the British-based Association of Chartered Certified Accountants (ACCA). She argues that the interests of a UK-based accountancy institution were "intertwined with those of the local accounting elite to subvert the nationalistic goal of indigenising accountancy training in T & T" (Annisette 2000, p.631). Annisette considers imperialist continuities in post-colonial non-settler colonies as a complex interplay of external and local interests that emerged in T & T, whereby an extreme dependence on overseas qualifying associations for the training and certification of its accountants existed. This is in contrast to the system of training and certification for doctors, lawyers and engineers, which is indigenously based and conducted in and by the indigenous University. In the case of accountancy, T & T relies almost solely on foreign-based institutions for the training and certification of its practitioners. In highlighting the working of contemporary imperialism, Annisette also

points out that in various locations the educational and certification requirements of accountancy have been effectively managed by elite accountants to exclude individuals from membership on the basis of class (Macdonald 1984), gender (Kirkham and Loft 1993) and race (Hammond and Streeter 1994). She argues that what is needed is a greater understanding of the nature of the Anglo-American accounting multi-national, as articulated by their ability to penetrate the T & T accountancy services market. Further theorisation is also required to better understand the different routes to market dominance and exclusion, as defined in terms of social variables such as class, gender and race as pursued and achieved in an imperial context.

While much of this literature has been written by accounting academics to stimulate counter-movements to such repression (Gallhofer and Chew 2000), I would point out that Smith (1999) and other indigenous researchers go further (see sections 4.4 and 4.5). They put forward a model for a decolonising methodology that proposes a culturally sensitive and empathetic approach, which seeks to address issues that are going to make a positive difference for Maori. As articulated by Franklin (2003) in discussing cross-cultural research scenarios: “in other words, accountability goes beyond utterances, it requires pro-activity” (p.14) on the part of researchers. As such *Kaupapa Maori* research takes several steps further to include “reciprocity, mutual stakes in the outcome and personal investment on the part of the researcher” (Franklin 2003, p.15). It stipulates the development of a participatory mode of consciousness that requires the researcher to become part of the process that is larger than the self.

5.7 Chapter Summary and Conclusions

Hopwood's (1987) call for a wider understanding of the social functioning of accounting, has generated research pertaining to the significance of 'gender' to a fuller understanding of the changing composition of the profession, as well as the organisation and practice of accounting and its knowledge base. Lehman (1992) also invited accounting researchers to enhance our understanding of 'gender' and to promote change in theory and practice. Cooper (1992a) for example, advocates a transformation of the very ontological basis of accounting to include the 'feminine' as part of rationality and bureaucracy (see also Hines 1992). While Hammond & Oakes (1992) suggest that 'feminism' should include women of colour, lesbians and working women in the accounting literature. These scholars focus upon the liberatory potential of several strands of feminist theory. Of particular note to me is that the theoretical perspectives and methodological approaches explored in this chapter, have demonstrated a willingness of accounting academics to borrow from other disciplines such as literary theory, psychology and the scientific process, in order to extend/challenge the very foundations of accounting theory and practice. In building on feminism and critical theory (section 4.5) Maori women seek to develop their own form of feminist expression and methodological approaches, from a real sense of what it means to be a Maori woman, encompassing Maori culture and society in a contemporary post-colonial environment.

Historical studies reviewed in this chapter have typically been concerned to document the struggles of women to gain access to the profession, particularly in the UK and USA. For example Lehman (1992) explores the obstacles to the rise of women to a position of

equality. A small area of research has sought to analyse ethnic minority experiences of accountancy, mainly focusing upon the African Americans in the USA. The work of Hammond (1995, 1997 2002) in particular highlights many important parallel issues to Maori women's experiences, which will be more fully explored in the next chapter. Cooper (2001) argues that the profession today still supports sexist and racist practices. More recently accounting research has also sought to articulate the role of accounting in the oppression of indigenous peoples and their cultural perspectives, and the way accounting has been used in the indigenous context. Most of the contributions to date have focused upon accountability in indigenous organisations. Of particular interest to this thesis is the work of Winiata (1988) in quantifying human and physical resources of importance to iwi (tribes) and hapu (sub-tribes), and Mataira (1994) in challenging the nature of accountability and its role in traditional Maori society. Jacobs (2000) has also highlighted the State's accountability practices and obligations *to* the Maori community. In particular he is cautionary that raising the visibility of Maori by providing the dominant with more information, will not necessarily bring about their transformation unless they have the ability to change behaviour (section 5.6.1). While Gallhofer, Gibson et al (2000) explore Maori traditional narratives in the consideration of their environmental thinking.

I argue that while the role of feminist accounting research is increasingly varied and visible, the literature appears to remain largely silent with respect to studies that illuminate indigenous women's experiences of and their potential contribution to accountancy. The case study by Annisette (2000), in considering the education and

certification of professional indigenous accountants in T & T, stands alone in focusing upon indigenous access and participation in the profession. She highlights the role of contemporary imperialism in excluding individuals from the profession on the basis of class, gender and race, and the dominance of Anglo-American multi-national accounting firms in the T & T accountancy services market. Despite the increasing interest to research issues of 'gender', 'race/ethnicity' and 'culture' in accounting, the position, experiences and interests of professional women from indigenous cultures have been neglected. The barriers to entry and the advancement of indigenous women, and in particular Maori women, in accountancy have been entirely absent in the literature. In a move to fill, in part, this gap recent exposure of work from this thesis has articulated Maori women's concerns (McNicholas, Humphries et al. 2000; McNicholas, Humphries et al. forthcoming), as well as the concerns of Maori scholars to bring about transformational change for Maori socially, economically and politically (McNicholas and Barrett (forthcoming), McNicholas and Barrett 2002). However, my concern is that simple assimilation is the most likely outcome of current directions for Maori women accountants, as the current neo-liberal direction of this country prevails. Maori feminists would argue that this is an inadequate outcome and jeopardises the aspiration of Maori self-determination, in which Maori wish to play more decisive roles in determining their own futures and in creating their own structures and processes to meet changing times (Durie, 1998).

Research using liberatory approaches as articulated by *Kaupapa Maori* research (McNicholas and Barrett (forthcoming), McNicholas and Barrett 2002) may be used to

change as well as to make visible the institutional and social factors that may hinder the advancement of women, ethnic minority women and indigenous women in the accountancy profession. My intent in this thesis is to make Maori women more visible, but with a liberatory intent that drives the *Kaupapa Maori* model that requires more than an add-in approach that is demonstrated in much of the functionalist accounting literature. Particularly important to this thesis is Maori women's aspirations for equal participation, as Maori women with values 'different' from the dominant culture of accounting and its manifestation in practice, which will be more clearly articulated in the next chapter.

CHAPTER SIX

ANALYSIS AND CRITICAL EXAMINATION OF SOME RECENT EXPERIENCES OF MAORI WOMEN IN ACCOUNTANCY

“We have been through colonisation, we have been assimilated to the European way of thinking. Whereas in the old days, it was all collective, it was about everyone” (Maori woman accountant).

6.1 Introduction

The purpose of this chapter is to analyse and critically examine the stories provided for this research by Maori women participants about their recent experiences and perceptions of accountancy firms and the profession in Aotearoa/New Zealand. The focus of this chapter is to explore the extent to which a colonialist history impacts on these women's experiences. I am interested also to gain insights into the effects of the historical, institutional, and organisational traditions of the (masculine) Eurocentric formation of the accountancy profession outlined in chapters one and two. A further purpose is to determine how these women perceive differences between their experiences of Maori culture and their experiences of the corporate culture of accountancy firms in which they are employed. Finally, I consider the potential implications of their experiences and perceptions for the Maori women themselves, the accountancy firms that employ them, and for the Institute of Chartered Accountants of New Zealand (ICANZ).

In 1999 I conducted semi-structured interviews as conversations with thirteen Maori women accountants and one Maori women consultant from accountancy firms throughout

the North Island of New Zealand. During our conversations I was particularly interested to learn about the women's educational experiences, family/whanau reactions to their choice of accountancy as a career, their experiences of the working environment of accountancy firms, their perceptions of possibilities for career advancement and their concerns about the organisation and practice of accountancy. In keeping with the emancipatory intent of *Kaupapa Maori* methodologies (sections 4.4 and 4.5), the women were also specifically asked what suggestions they would like to make for change in the profession, to improve the recruitment and retention of Maori women accountants within the contemporary context.

6.2 The Gathering of Participants

It was not possible to locate Maori women accountants in a systematic way. The ICANZ does not gather information on Maori women members (section 1.5). Participants were thus located through networking and with the assistance of other Maori female academics and Maori female graduates (whom I already knew) at the University of Waikato, where I was employed at the time. The Maori women who were identified were employed in accountancy firms located in the Waikato, Bay of Plenty, Central Plateau, Auckland and Wellington regions, where currently about 45% of the Maori population resides.

I initially contacted the women by telephone and advised them as to who had given me their name. I then explained the research project to the women and they were invited to participate. I subsequently posted further information that explained my research project in more detail (see Appendix A). At a later date I contacted the women by telephone

again to arrange an interview time. I initially asked the participants to provide information on their personal and educational backgrounds and this was recorded on a Background Information Sheet.¹ Of the fifteen Maori women accountants whom I was able to identify, thirteen agreed to participate. Six were aged between 23-29 years of age and seven were aged between 30-36 years of age, indicating that these women were relatively new entrants into the profession.² Eight of the women indicated that both their parents had Maori ancestry, while five of the women had only one parent with Maori ancestry.³ Only one woman specified that she could speak te reo (the Maori language) with proficiency, a reflection of the success of the colonialist policy of assimilation. An aspect of which was to eliminate the use of Maori language and the cultural concepts this transmitted as discussed in chapter two. I also interviewed one Maori woman consultant, who was head of the Maori division of a large multi-national accountancy firm (see section 4.8).

The women who agreed to participate were eager and willing to talk to me about their experiences. The interviews were semi-structured in nature, carried out *kanohi kitea* (face-to-face) and were recorded with the consent of the participant (see Footnote 1). As discussed in section 4.5, it is important in Maori research for the researcher to present themselves face-to-face to the participants, so that they may make *iwi* connections and

¹ The women were also asked to sign a Consent Form to comply with the ethical requirements of the University of Waikato. The Consent Form indicated that anonymous extracts from interview transcripts would be used in the thesis and only brief anonymous extracts would be used in associated publications in order to preserve the confidentiality of the participants.

² Further information that might lead to the identification of these Maori women participants has been withheld, as there is such a small number employed in accountancy firms. Any firm information would also disclose their identity.

³ It should be noted however, that even though both parents may have Maori ancestry, they themselves could be a mixture of European/Maori as a result of much intermarriage over several generations.

build up the necessary trust before a sharing of information can take place. I usually began our conversations by introducing myself and outlining my whakapapa (ancestry) for them, to establish out potential links. As Ra Winiata explains: “When non-Maori people meet they say, ‘How do you do?’ When Maori meet they say, ‘Where do you come from?’ and establish links with iwi” (Light 1999, p.15).

Often we were able to determine mutual tribal affiliations, as well as mutual friendships. This connection also conveys a lot of shared history and implicit shared knowledge or understanding. In my discussions with the Maori women I identified myself as being European/Maori, for example when I indicated that my father is of Irish/English descent and my mother is of Maori/English/German descent. My grandfather was the second Anglican Maori Bishop of Aotearoa, the Right Reverend Wiremu Netana Panapa of Ngati Whatua and my grandmother was Agnes Waikeria Anderson of Ngati Maniapoto (see Appendix B). My grandfather was well known in Maoridom as a church leader and indeed to many of the participants. My grandmother was a first cousin of Princess Te Puea Herangi, who was the granddaughter of King Tawhiao, the second Maori King. Some of the participants were also from Ngati Maniapoto and were closely related to my grandmother’s whanau (extended family). So there existed between us whakapapa (genealogy) and whanaungatanga (familiness).⁴

I wished to acknowledge to the Maori women that even though I am proud of my Maori heritage I have been brought up in a predominantly European environment, mainly as a

⁴ Ngati Maniapoto is a hapu (sub-tribe) of the Waikato iwi (tribe) Tainui, which is composed of many sub-tribes. Tainui is the recipient of the Waikato Raupata Claim 1995 (section 2.6).

result of having a European father. My grandfather Bishop Panapa also believed that to get ahead in the Pakeha world, one had to be like a Pakeha. Hence he did not teach his children or his grandchildren the Maori language (te reo) or much about Maoritanga (Maori cultural and philosophical frameworks), as did many of his generation. Many of the participants could tell similar stories and I noted that there was only one Maori woman, who indicated that she could speak te reo (the language) with fluency. A reflection of the success of the colonialist policy of assimilation, one aspect of which was to eliminate the use of Maori language and the cultural concepts this transmitted. This discussion was necessary as it indicated to the participants where I fitted into Maoridom, but was not recorded. The sharing of these patterns of our path is part of the trust building that enabled the subsequent deepening of conversation.

Through our conversations I hoped the Maori women would take the opportunity to voice their concerns to researchers, academics, policy makers and Maori women more widely, through the telling of their 'stories' about their experiences and perceptions of the organisational practices of accountancy. In keeping with the characteristics of Maori feminism (see section 3.8), the Maori women had the opportunity, through this research, to challenge their present 'invisibility' within the accountancy profession and widely espoused commitments to equal employment opportunities. In my discussion in this chapter I particularly point to the experiences of Maori women as an indigenous ethnic group, in seeking to address multiple concerns as part of contemporary Maori commitment to Tino Rangatiratanga, as well as the risk of Maori women's further assimilation into the corporate environment of accountancy (section 2.6). An appreciation

of the impact of colonialism and post-colonialism on the experiences of these women (see sections 3.2, 3.3 and 3.4) is an important step towards an understanding of the continuing impact of Aotearoa/New Zealand's imperialist history and its legacy on the organisation and practice of accountancy. Where appropriate, I also indicate when issues raised by Maori women are of concern to women in the accountancy profession more generally.

6.3 Educational experiences

6.3.1 High-School Experiences

In their study of Maori accounting students at an Aotearoa/New Zealand university, Gallhofer, Haslam et al (1999) have shown that the educational experiences of the students at the secondary level had a significant impact on the students' decision to enroll for an accounting degree at university. Similarly, especially important for the women interviewed, was the support they got from their teachers at school.

"I had a love of maths...and in particular my maths teacher and accounting teacher were really influential and from there it just seemed a natural progression."

"The teachers were really quite inspirational, very encouraging...they just encouraged us as students to do well."

"My accounting teacher actually applied for me. She filled out the forms and that is actually how I went into it. Because most of the jobs I wanted to do...they all said that the marks that I had ...they thought it would be better for me to go to varsity⁵. So in the end, I just left it up to my accounting teacher."

⁵ In Aotearoa/New Zealand 'varsity' is the colloquial term for 'university'.

One participant however, remarked on her disappointment with the attitude of teachers at her local high school of not encouraging Maori students to aspire to attend university.

“I have real problems with teachers and how they stand in front of classes and if children don’t succeed, they walk away and the teachers are quite happy with what they have done. It’s quite unacceptable for teachers to set really, really low expectations for the students. And if a student is doing well in two School Certificate papers, then that is fine.⁶ But there is no message to the student that if you only do one or two School Certificate papers you aren’t actually going to succeed at anything in life. To me they should just be a little more factual about those sorts of things.”

“They always choose or have a lower standard for those [Maori] students. Quite often our children ...the extended family are told that, we don’t think you are going to pass this exam... So we think that you should not do that paper and save your parents \$20 or \$60 instead of paying the fees for the exam. That’s just ridiculous. There is little pressure on the child they are just allowed to fail.”

Lack of support from teachers and sometimes discouragement to keep on studying are significant factors for Maori students more generally. This often leads to a loss in confidence and the subsequent decision not to pursue study at the tertiary level. It is thus not surprising that many of the women interviewed had a positive experience at school. Apart from the negative impact that individual teachers can have on Maori pupils, the legacy of colonial education policy and practice more generally has ensured that Maori are not aspiring to higher education at the same rate as Pakeha. Of note here are, for example the two-tier system, which concentrates on educating Maori for manual tasks and the assimilationist policies intended to repress Maori culture and language (section 2.3). As a result those pupils who do not drop out of school experience feelings of loneliness and isolation:

⁶ School Certificate in New Zealand is an external examination students undertake in the fifth form or year ten.

“By fifth form most of my friends had left school and sixth form the classes got smaller and the Maori numbers got smaller. I was the only Maori in the seventh form of thirty.⁷ I sort of got used to being on my own.”

“I am just trying to think how many Maori were in my form. There were two of us.”

“I was the only Maori in my class in the seventh form and I found that hard...In the sixth form my maths teacher put me into the accelerate form, because I had some Maori friends but I was starting to muck around...I didn't like it in there, but I didn't want to be left behind so I actually studied...Then I got into the seventh form, but I was the only Maori female and there was one other Maori guy.”

Recent research indicates low levels of participation by young Maori women in mathematics and science in secondary and tertiary education (Ministry of Maori Development and Ministry of Women's Affairs 1999). The lack of mathematics in particular does not allow Maori women to major in accounting at tertiary level.

6.3.2 University Experiences

The lack of other Maori peers was experienced by some of the Maori women who stressed that at university their experiences of education were characterised by feelings of isolation and loneliness (see also section 5.6).

“At university...there are hundreds in a lecture theatre, and you could count on one hand how many Maori people were in that class. I think Maori people were definitely minimal, especially women. I think it's hard for anyone going to university to study. I think Maori people have a tendency to want to work together as groups and we all naturally gravitate to one another. When you get to a place like university, it's such a huge place and very unfriendly. Most of our people tend to be quite shy and so they don't mix well. So I think there are cultural aspects that sort of hold us back as well.”

“I know when I went to varsity I tried to pick classes where there were more Maori. I didn't actually realise there weren't going to be that many Maori doing

⁷ In the education system in New Zealand fifth, sixth and seventh form are equivalent to year ten, eleven and twelve.

accounting. When we were there, there weren't that many Maori at varsity and the Maori that were at varsity were just majoring in Maori [studies] or social sciences. There weren't that many in management."

These experiences of the Maori women may be reflective of the fact that the Treaty settlements discussed in section 2.6.2 are so recent, that the Maori community are only beginning to recognise the need for accounting and management skills. To date Maori have not entered these disciplines in numbers. Maori are still under-represented in both the legal and accountancy professions. While there has been an increase in the numbers of Maori law graduates in recent years, only about 4.5 percent of all legal and accountancy professionals were identified as Maori in the 1996 Census (section 2.9). It is estimated that approximately one percent of the membership of the accountancy profession is Maori.

One of the Maori women, in the age group 30-36 years of age, clearly expressed her experience of university as extremely isolating, as a result of the attitude of other Maori. At the time that she attended university it was not accepted by some Maori that Maori students should be studying for a degree in commerce. The predominant view was that they should be focusing upon the study of te reo (the Maori language) and Maoritanga (Maori cultural and philosophical frameworks).

"There was one other Maori woman studying accounting at that time and her, and I became best of mates. So there were two Maori women and there were about three Maori men doing the accounting degree at that stage and we were very much seen as non-Maori by the Maori who were doing the [Maori] language courses. So it was very, very hard at that particular time at university, because doing anything other than language [te reo] or arts, you were seen as outside. So we collectively came together, the five of us and joined forces to help each other and support each other."

As articulated in section 2.5 the Maori language has become an all important symbol of the cultural Maori renaissance over the last twenty years, as Maori seek to reconstruct an 'authentic' Maori cultural identity as part of self-determination. Many Maori communities actively seek to increase the number of Maori who have the ability to speak their own language, in order to ensure its survival in the longer term (see for example Winiata 1988). For the participants in this study the achievement of a Western education creates a crisis for them due to the resurgence of cultural identity as most are not conversant in the Maori language (see section 6.2), or knowledgeable about all aspects of Maoridom and wider Maori culture (discussed in section 6.5.3). As Wesley (1998) explains:

Maori women who are seen as a 'success' have generally achieved one of two things. An advanced Western education, or have received the full benefits of a traditional upbringing and are conversant in Maori language and protocol. Very few women have achieved both. (p.13)

6.3.3 Being Maori

When the women were asked if being Maori had affected their choice of studying accounting most of the women replied that it had not.

"Oh no, that was not consideration when I made a decision. It was more, I was career orientated. I wanted a career...The other bit didn't come in until later."

However, one Maori woman was philosophical about the benefits that could accrue to Maori because of her qualification.

"When I was younger, it was more my ability. But now looking back definitely being Maori, because for me seeing the benefits that can accrue to Maori by majoring in accounting and perhaps financial concepts that a lot of Maori don't understand. I can see that I can utilise these skills ... and transfer it to benefit Maori. This knowledge that I have built up has been tremendous and ...I would definitely like to utilise it in Maori organisations, where I know in many cases

there is that lack of understanding, the lack of skills, the lack of controls in place, financial systems in place.”

This statement appears to indicate that through working as an accountant this woman became aware of the potential of her skills and expertise in the context of Maori organisations. It is of interest to consider why Maori women *might not* generally make a conscious decision to study accounting because of their awareness of the benefits that might accrue from it for Maori organisations. One possible reason *might be* the different value systems of the indigenous Maori culture and Western capitalistic accounting (Gallhofer, Barrett et al. 1998). An accounting that privileges the individual and her/his desire to maximise profits, seemingly regardless of its effects and consequences on people and the environment and with a short-time orientation. This does not sit easily next to a culture, which places a high value on community principles and personal fulfilment (which is a much broader notion and goes far beyond the financial and material), respects nature and adopts a long-term perspective (Gallhofer, Gibson et al. 2000). Studying accounting at university scarcely challenged the capitalistic culture of accounting and accountancy practice (Gallhofer, Haslam et al. 1999). Indeed, current accounting practice was often portrayed as akin to best practice, which portrays accounting as a neutral tool for recording the ‘value’ of activities and resources. Gallhofer, Barrett et al (1998) in their study of the liberalisation of an intermediate financial accounting course sought to expose “the view of accounting as a social practice which can be critically analysed and challenged” (Gallhofer, Barrett et al. 1998, p.22).⁸

⁸ The intermediate financial accounting course discussed in the paper deliberately sought to theorise current accounting practice from a sociological and interdisciplinary perspective. The course content highlighted the political and value laden nature of accounting, focusing upon the social, political, economic, cultural and environmental consequences that different accounting treatments can have. Thereby challenging the

The course shows how a conscious attempt to challenge the capitalistic culture of accounting can be perceived as an enabling experience by Maori students. Maori students in particular were excited by the challenges to the dominance of Western thinking in accounting, e.g. individualism and particularism, thereby engaging in the possibility of a multiplicity of insights to accounting issues. As one Maori student participating in the study commented:

In the education system there still...is a compulsion for Maori students to learn modes and thoughts of the dominant culture. However, there is no requirement that European students should learn or be taught any part of Maori culture. When you are from a minority you grow up and experience injustice. This course discussed similar issues and made it easier to relate to. As a Maori student this course was about empowerment, giving us the tools to deal with and understand the needs required for indigenous people. (Gallhofer, Barrett et al. 1998, p.26)

6.4 Family/Whanau Reactions

6.4.1 Family Support

Family reactions to the women choosing to go to a tertiary institution to study accounting were generally supportive, but the women tended to have a lack of role models who had either attended a tertiary institution or had studied accounting from within their families.

"I am the first one out of my family, out of all my first cousins to go through varsity. So it is out of the norm in my family to actually carry onto tertiary education. So I think, my perception is that my family look up to me because of that."

"I just know my mother and father didn't want me to pull out of school...Before a lot of Maori didn't go to varsity, just because they never had. Now they [Maori]

perception that accounting numbers are or ought to neutral within the practice of measurement. I was one of the academics involved in teaching this course and an author of the paper.

have been educated to think just because your parents never went, doesn't mean you can't go. You don't have to be extremely bright to go to varsity and they are actually realising that they are capable of getting a higher education and helping, not just themselves, but other people."

These statements indicate the importance of the support of parents and relatives in the attempt to study at university can also not be overlooked. For pupils whose parents or relatives have not studied at university, this can also represent a barrier to entry into tertiary education. The intergenerational effects of educational experiences cannot be overlooked. Children tend to base their career expectations on their parents experiences. More Maori than non-Maori are unemployed or are employed in low-skill, low paid status occupations. Maori parents are also less likely to have access to effective kin networks for job recruitment (see section 2.6).

"That's the unfortunate thing, even though people want to support you, they don't know how and they can't. You know you find that a lot of Pakeha families, they know specific routes that their children should be taking in order to get to a certain profession. I mean nobody in my family knew how I got here and what the procedures I needed to take to get here were."

"Mum and Dad I think they were just proud to know that I was going ahead and furthering my education. They probably didn't understand exactly what it all meant."

For some women, however there was a very strong family expectation that they aspire to a university education:

"My parents, they work really, really hard and wanted me to aspire to be something a bit more than a secretary."

"I think, unlike that situation that most of our children find themselves in, our family is slightly different and I think they pretty much expected that of me. My sister had decided to study law. She is only a year older. So my choosing to do accountancy was kind of expected of me."

Relatedly, some of the Maori women felt quite shy about their achievements. This woman was a mature aged student, who lived away from her whanau (extended family).

“I didn’t tell them till about my final year of study. I said, look I am nearly finished a degree and I am graduating soon. I think I was a bit shy of it all ... and I didn’t want to be seen to doing too well. I used to get sick of my parents, because I did all right at school I suppose and they would gloat about me and I didn’t want them to do that again. They came up to my graduation. Mum kept saying she was so proud. My Dad passed away in ’92 so he never really knew, but I am sure he would be proud.”

6.4.2 Whanau/Hapu/Iwi Demands

For many young Maori professionals however, the demands on them go beyond their workplace. As there are so few Maori with business skills, they often have demands on them from whanau (extended family), hapu (sub-tribe) and iwi (tribal) groups (see also section 4.3 regarding expectations from their communities).

“I do a lot of outside work. I find that it has got to the point where I need to change that... There is quite a demand on my time. But being quite senior now, I have a bit of flexibility in my day and if I need to take a couple of hours out in the middle of the day and go and do one of those things, I can without having to check with someone. I just sort out the time afterwards and make it up to whatever I need to do.”

“I just do, on my father’s side the marae books and on my mother’s side marae things, in my own time, and then just been doing some work with my uncle. But they just assume that you are going to do it anyhow and a lot of the times I have found that they don’t actually realise how much work is involved. Because they haven’t kept their books tidy, because they don’t actually know what they should be doing...I always put work first, did my work things first, because they weren’t paying.”

These statements indicate that the women recognise that such demands on their time should not interfere with their paid employment, but they are also concerned that there is such a shortage of Maori with accounting skills.

“Just looking around, you know there is a shortage of skills. You watch how [tribal organisation] copes with what they are doing and you know there is a shortage of skills in that area.”

“Just thinking as a beneficiary of an iwi with huge assets, I would want somebody from my iwi to look after them and I would also want those people who are administering the assets to have a good knowledge base. It is such a valuable asset that it really needs to be administered carefully and responsibly so that our future can continue. If we let it just be dealt with in any manner, then we’re going to lose our capital asset. So much of our land has been sold off and that would be a huge pity, because we can no longer claim that things have been taken from us. We gave it away and I don’t want to be accused of giving that away.”

6.5 Experiences of the Working Environment of Accountancy Firms

6.5.1 Feeling Comfortable

Having gained their tertiary qualification and contemplating employment within an accountancy firm for many of the women gaining entry into one of the accountancy firms was of paramount importance to them.

“It is quite a daunting step to take because you are very much on show when it comes time to get yourself a job, because you have to sell yourself and the competition is fierce...you have to compete on not just academic achievements, but also on your communication skills and coming from a people that are also by nature, very shy, that’s a huge barrier to overcome.”

However, at the time of this study it did not appear that the Maori women had any difficulty in gaining employment in accountancy firms. With the Treaty settlements, accountancy firms had recognised that there was business to be done with Maori tribal

organisations, which have been pledged a fiscal envelope of \$1 billion by the government (section 2.6).

Nonetheless the women often looked for situations that they could feel comfortable in. In some instances that may have been whether there were other Maori people employed in the firm or whether the interviewing partner had expressed an interest in their involvement in Maoridom.

“I wanted to get into one of the big five and I chose [one of the big firms] because I knew another Maori accountant [there]...I knew he’d be able to give me a helping hand and that is exactly what he did.”

“It was the only place in town where I knew someone who worked there, just another sign of things. So that is why I approached [the firm] about coming to work here.”

“The human resource manager was Maori ...and she was quite inspiring and very easy to get along with and very much encouraged me to come here. The second interview I went through with a partner ... it didn’t feel like an interview. He was asking me questions about things Maori, which I didn’t find in any other of the CA firms. I thought, well if he is talking to me about where I am from in terms of iwi and what is my involvement with Maoridom, it just made it a lot better for me and I felt more comfortable.”

“I applied, came for an interview, but it wasn’t really an interview...He asked where I was from, who my family was. Nothing to do with accounting as such.”⁹

These statements indicate the importance of whanau (extended family) values, community orientation and support systems to the Maori women. As Ra Winiata explains:

the Maori psyche and culture is more connected to whanau (family) than Anglo-Saxon New Zealanders who tend to be individualistic. The linkages stretch way

⁹ This employer was part Maori himself.

beyond whanau to hapu (subtribe) and iwi (tribe). The connections are about relationships to people, to place and the essence of their being, the taha Maori – the Maori side of the person. (Light 1999, p.15)

They also point to the importance that an interest in their culture by their relevant accountancy firm had on their decision to join that firm. Implicitly drawn to attention is the way in which the women experience differences between their own Maori culture and the culture of the accountancy firm. However, the cynic might question whether the firms were merely interested in whether the participant's tribal connections could attract Maori business as elaborated on in section 6.6.1.

6.5.2 *Mentors*

McNicholas and Gallhofer (1999) argue that mentors can play an important role in the training of accountants and can contribute positively to their career progress. When the Maori women entered the accountancy profession, their experiences were often similar to those they had experienced in tertiary education. In particular there were very few Maori employed in accountancy firms. The lack of participation of Maori in the accountancy profession leads to a lack of role models and few opportunities for the Maori women to develop mentor relationships. The women also found that there were no specific support systems put in place to account for their cultural differences. The initial interest in the women's Maori identification did not seem to carry on.

While the women were often complimentary of the training they received, there seemed to be a lack of awareness of Maori issues within the firms. It is apparent that the Maori

women were often required to take a pragmatic view in order to survive in the corporate environment.

“In general, more understanding of the Treaty, more understanding perhaps of cultural differences. Because it is a corporate environment and it is very different from the Maori environment. Your whanau concept is more alive in the Maori environment than it is in the corporate environment... It was a bit of a transition, it was like I was a bit alone...because no one knew anything Maori here...But I finally got through it and so in the end it just took a while to get my head around the corporate world.”

“I think people weren’t sure how to take me. I mean one lady there after I talked to her she said I was the first Maori she’d ever met in her life. I was like, my god. That was reality and anything Maori that would come up, who was the person to be asked about it...and I got sick of it ...especially Hine singing the national anthem totally in Maori at the Rugby World Cup.”

Here, my attention is drawn to the challenges Maori women had to face because of the mono-cultural practices of accountancy firms. As Light (1999) articulated, in order to bridge the gap between the two cultures, it is important for those dealing with Maori to have empathy and understanding of historical and cultural issues. Some of the women reported their experiences when asked if their firm had any particular policies in place that support Maori or Maori women:

“I don’t think they are open to the idea that these people [Maori] think differently and they need different support systems...I said to him [one of the partners], ‘Have you ever thought of a unique support system for Maori graduates?’ He replied, ‘That’s very interesting, what do you mean by that?’ He was actually open to the idea, but never pursued it any further.”

“We started standing up and saying we want to go to a breakfast session for the things that concern Maori women and they let us go. However we had initiated the desire to go. It was never something that came from management.”

“No, but they do support me...People respect the things that I have to say about Maori issues and appreciate the comments I make when people are confused and don’t know what is going on.”

6.5.3 Additional Responsibilities

Some of the accountancy firms put a lot of pressure on the Maori women by assuming that by virtue of their Maori identification, they would be totally familiar with and knowledgeable about all aspects of their own iwi and wider Maori culture. Maori women were frequently given additional responsibilities of knowing and enacting protocol, and the significant time consuming relational implications of this.

“They expect me to know everything Maori, which sometimes I don’t. I know a lot of things Maori, but not everything.”

“As soon as there is a Maori client, a Maori issue coming up, it is put to you and you are expected to know.”

A lack of awareness of Maori issues within the firms, for example of inter-tribal tensions that may be generated by issues associated with the current settlements of Treaty claims and cultural differences between Maori and Pakeha, put a lot of pressure on the women. The Maori women felt a certain amount of frustration when there was a lack of understanding of the importance of their tribal affiliation, which is assured by genealogical descent. It was often assumed that they were totally familiar and knowledgeable about all aspects of Maoridom, and that Maori in some way can form a homogenous view on any issue. Little recognition was given to the variation in tribal tikanga (custom, rules). They were often asked to provide ‘*the Maori perspective*’ regardless of the unlikelihood that in a Maori community, just as in any other, such a unified view could exist. The recipients often being insensitive to the discomfort such

requests could impose. Some of the women also felt they were expected to be responsible for any negative publicity that Maori generally received in the news.

“There are a lot of people that you get that complain because you are Maori and think that you have all the reasons for things that happen in the news. But we don’t. They think we have got all the answers for that but we haven’t.”

“I think it is different for Maori women in that they have to deal with all the prejudices that come across, like for example things that happen on the news you are meant to be accountable for that.”

Also one woman felt some sense of responsibility for the Maori organisations that her firm had been involved in auditing.

“I found with [the firm] they audited [Maori organisation] and I had to correct them on some aspects where [the iwi] was concerned. But you know I was trying to defend my heritage in a lot of ways.”

6.5.4 Being ‘Different’ as Maori Women

Also, as the next statements indicate being ‘different’ also creates anxieties in non-Maori employees within the accountancy firms, who have not mixed freely with Maori people:

“People, especially when I started here, they are more conscious of you, they are more aware of your work. So I think because of that, they have a tendency to hover over you more...I might not know how to speak English...I might be a Maori activist and I’m going to put everyone offside and I won’t be the right sort of person to be sending out to clients. I do feel that I had to prove myself, perhaps more than those I came through with.”

“I worry a bit about my public profile, the perception that people out there have of me, in terms of having a strong Maori image and things like that. It is not particularly strong but to an all-Pakeha firm it would be and I think, have I limited my options because of that? If I were to apply for a financial controller’s position somewhere would they think: Do we want this Maori woman here? Look what she does. She is really involved in all this other stuff. Rather than just what accounting skills has she got or can she do the job. I have been worried that is going to become a bit of a barrier to moving on.”

“Maybe they think I’m really political when I am not really. I’m quite a light-weight when it comes to that sort of stuff.”

Maori have a long tradition of political activism and resistance against colonisation since the signing of the Treaty (Walker 1990). The re-vitalisation of Maori protest focused on the Treaty, land and language in the 1970s coincided with the emergence of the feminist movement from which Maori women forged their own expression of feminism (see for example Awatere 1984; Evans 1994). Maori women are often portrayed in the media as ‘activist’ and of note here are that many of these women are highly educated at the university level (section 3.7).

“I think a few people are threatened by me having a Masters degree. Some of them [co-workers] asked me if I was Maori at first. I said I am. It was quite hard for some of them to accept that I was Maori. You know they thought I was from the [Pacific] Islands. Some of them did ask me about my background, but they were sort of quite standoffish with me, I felt generally.”

Some of the Maori women also worried about the partners and clients’ perceptions of them as accountants.

“I think one barrier is the perception that their clients won’t be able to cope with a Maori accountant on a daily basis. If it is a Maori person ringing their clients...I know when I answered the phone here and said ‘kia ora’ a few years ago, I had some clients going; Who? What?”

“There are a lot of people out there who have perceptions about Maori people. They are certainly not accountants, that media perception, who don’t have a lot to do with Maori.”

“Being Maori you do stand out just the way you are. You either have to be a person as a Maori that could take a lot of criticism or take a lot of bashing about your own, to be able to get where you are. You have to have the ability to shut off those kinds of things. You have to be a really strong person, in other words to get that far. While for others who are non-Maori, they won’t have come across those difficulties.”

The settlement of Treaty claims has also had an impact on the number of Maori clients seeking accountancy services and has brought Maori tribes into the possession of significant assets. These assets not only have to be managed in a tribal context, but also in the context of Aotearoa/New Zealand, a country that has become known world-wide for its rapid and drastic commitment to economic liberalisation (Kelsey 1990). There is clearly a need for expertise in the area of accounting, finance and management in both the Maori context and the wider social, economic and political circumstances. Many accountancy firms have thus recognised an emerging market of Maori clients, who may prefer a Maori professional, and they have adjusted their hiring practices accordingly. As explained by Awerangi Durie, associate director KPMG Maori Business Unit:

This is an emerging market so there aren't benchmarks and best practices in place about how to do business. It's new and still needs to be approached carefully. The concept of Maori as an attractive customer group is new, and Maori needing to experience business relationships within the private sector is also a relatively new concept. So there's learning on both sides. It's a matter of marketing across cultures and there are principles from cross-cultural business facilitation overseas that apply within New Zealand. (Light 1999, p.11)

As one Maori woman reported of her experiences as a member of a large community trust organisation that distributes millions of dollars per annum:

"All you really know is that on a daily basis he [the Chairman] would have next to no contact with Maori people, just as people and he sees us and thinks, they are Maori, what do I do? Twelve months later he sees us as people, quite special people, unique and really enjoys the contributions we make. He now gets to deal with us as ordinary people who have our own values."

Many of the Maori women interviewed were also sceptical of the accounting firms' motives in attracting both Maori clients and Maori accountants.

“There is definitely a lot of potential growth in Maori business and that is something that they are aware of at the moment and that is something they are trying to focus on. So obviously to get a better understanding, is to hire more Maori people to fulfil those roles and to work with Maori. I think Maori work easier with Maori that is my perception anyway.”

“I think a lot of the firms now realise that there has been a big push towards Maoridom for business. People are more aware that Maori aren’t just protesting, that there are a lot of educated Maori around and I think some firms might employ Maori just to say that they have employed Maori. But I think a lot of firms actually do want to have Maori working for them. Not just for status, but I think Maori have got a lot to offer, especially with all the Waitangi claims and cultural things.”

“I think it just comes down to money, just the opportunity to get fees out of that [Maori] sector.”

“Only if it’s money for themselves...because of all this land coming back to Maori people, try and get on the bandwagon...My argument always is that [under normal circumstances] a Pakeha employs what he knows best and that is always another Pakeha person.”

6.5.5 Allocation of Work

For many of the Maori women, the Maori clients were usually allocated to them. Some of the women felt that this was the right thing for the firms to be doing. Others felt that the firms often made an assumption that because they were Maori; they were keen to deal only with the Maori clients.

“If there was a Maori client that came in, they would get to talk to her. The client also felt comfortable seeing another Maori face. And you know yourself that Maori people act differently, they talk differently.”

“I have a lot of Maori clients. Corporations and trusts, and sole traders - the Maori ones, I’ve got the lot.”

“Basically, because [we] have got a better understanding of what the clients needs are...It’s not giving a job to someone who can’t pronounce their names. It will just annoy the client more than anything. There are other aspects of Maoritanga [also] which would be better done by someone who is familiar with these issues.”

“I know with a lot of Maori business, Maori like to deal with Maori, especially if you are qualified and they know that you have got the skills. I think it’s a trust thing.”

Some of the women however, wanted to extend their knowledge and not be limited to working with mainly Maori clients.

“I have done all sorts here. I have done business services, which is tax and financial things. I have done audits and I have done consultancy assignments, research and a few other things.”

Spoonley (1993) in discussing ‘institutional racism’ warns:

the recruitment of minority members often results in the compartmentalization of tasks (ghettoization) so that these people become responsible for all manner of things to do with minority groups and this absolves others, and the institution as a whole, from any responsibility. (p.26)

Some of the Maori women also felt that there was a lack of understanding that they, like non-Maori, were also concerned about progression in their careers.

“I think one of the difficulties for a firm like this who have Maori employees is not to just see them as Maori employees, to see them just as people who are trying to do their jobs and trying to get on with their careers.”

6.6 Perceptions of possibilities for career advancement

6.6.1 *Playing 'the Male Game'*

When the women were questioned on their long-term prospects and whether they perceived that there were promotional or partnership opportunities for them in their current firm, most of the women were quite sceptical.

"I wouldn't get to be a partner, because I don't play the game. I can't drink with the bosses. I don't know how to play the game. I'd rather work in a partnership with a Maori firm or with a Maori organisation."

"We had one young guy here who was just the bee's knees, as far as some partners were concerned. I mean that was cool because he was a nice guy. But you can see how it happens. You've got to be louder than everybody else. You've got to have an image about what your personal life is like. So then he left and another guy turned up and the same thing was happening... And you could just see the partners. Oh yeah, this is a young guy I can relate to and that is exactly how it is. Just like looking at themselves' twenty years ago, yeah got to give this guy heaps of encouragement, while the rest of us just continue to work."

These women's comments also relate to the shyness of Maori in a predominantly European dominated environment, as also articulated by Maori women discussing their educational experiences (section 6.3) and family/whanau reactions (section 6.4).

"I have a real problem with the men who get recruited into this office and zoom straight to the top of the pile and get all the work, all the special work that comes in."

"A lot of men come across as being confident and loud and boisterous, whereas with me I just sat down and did my work and I knew that it was to a good standard. That was one thing I put to my female manager...She didn't know the answer, she had to go and ask one of the male partners. So if the EEO policy was effective, we thought she probably would have just come out and just said no, that is not the way it is."

These experiences of not being able to play 'the male game' are also reflective of the experiences of women working in male dominated organisations more generally, regardless of their cultural and class belongingness. The accounting literature on women in the profession has well illustrated this point (see for example Anderson 1994; Barker 1995; Ciancanelli 1990; French 1994; Hull 1997; Maupin 1990 and Collins 1993). This has been recognised by some of the Maori women themselves:

"It is a bit difficult not just for Maori, but also for women... It is very much a male dominated area and expectations of you are I think, being female it is a lot higher than if you were a male."

"I believe that for a woman to get anywhere, whether it be commercial or practice accounting, she has to work almost twice as hard as her male co-workers."

"They [Maori women] have to work a lot harder to get recognition. At the moment there are a lot of older men, white men at the top and men relate better to men. Whereas it is a bit harder for women, let alone Maori women to get anywhere with bosses that are all men. There is also pressure on Maori women to attract Maori clients to the firm."

"A good example was just before I left there was salary reviews. I know I work a lot harder and do a lot more than one man that is there and he seemed to get a bigger pay-rise than me. It created quite a stir. A lot of people couldn't believe that he got as much as he did. Me and [Maori woman] just couldn't believe it. I didn't bother fighting it because I was leaving anyway and [Maori woman] just stayed bitter for some time. It's harder for women, be they Maori or non-Maori to get the pay that the men are getting."

James and Saville-Smith (1994) claimed that a gendered culture emerged in New Zealand society out of "the exigencies of Britain's colonisation of Aotearoa" (p.14). It developed as a means of coping with the continuous struggles over land and involved not just a

struggle between Maori and Pakeha, but propertied and un-propertied, and between men and women.

“There’s this joke amongst all of us that you have to be unmarried and have no children to become a partner. A woman that is married and has children has done extremely well to become a partner.”

6.6.2 Class Belongingness

Some of the Maori women realised that not only were they discriminated against and disadvantaged, because of their gender and race/ethnicity in their attempt to have a fulfilling and enjoyable work experience and good career prospects, but that because of their class belongingness further obstacles existed. As one woman explained:

“One of the graduate’s fathers was a partner [in another accountancy firm] so she got preferential treatment, because her father meant business for them. I had nothing to offer. Never mind that I was brighter, I got better marks all through university, I had a really good work history and this was a twenty-one year old that had nothing but a father. In our first year she got a pay-rise of \$7,000 where I got \$500. What have I got to offer? I’ve got nothing and I’ve got no history, their kind of history. I’ve got history, but not their kind of history.”

Jacobs (2001)¹⁰ in studying the recruitment practices of the ‘big five’ CA firms in the UK points out that professions such as accounting, law and medicine offer socially and economically advantageous positions to the middle, upper-middle and upper classes. Access to these professional occupations is also used as a means of “reproducing social status and privileged life-styles between generations” (Jacobs 2001, p.3). Although the processes of class production may be subtler in a contemporary climate of equal employment opportunities, he found evidence that the recruitment processes and the nature and composition of the application form were critical in the relationship between

¹⁰ This paper entitled “Class Reproduction in Professional Recruitment: Examining the Accounting Profession” by Kerry Jacobs (2001) indicates that most firms asked applicants about their nationality and work-permit status, while all firms had equal opportunity monitoring regarding race.

class continuity, family links and social setting. Thereby CA firms continued to perpetuate existing patterns of class advantage.

One participant recounted a particularly painful and offensive story.

“When I was doing my PCE 1 study, we had a study session...and we were handed an example exercise for us to do on ethics...it talked about a lady who was running her own practice and it talked about a lady working for her who had no academic qualifications as such in accounting. She was doing all her tax returns...this lady felt sorry for her, because she was Maori and a single mum and she felt sorry for her and people with those backgrounds. You could feel the tension in the room everybody was looking at me for a reaction.”¹¹

These women’s experiences point to the relatively disadvantaged position of Maori women in Aotearoa/New Zealand society (Johnston and Pihama 1994). As Matahaere (1995) explains:

a refusal to recognise that gender impacts on both race and class results in a rejection of any feminist theory as a relevant tool for understanding the postcolonial nature of Maori identity. The mis-recognition ignores the sexism, which underpinned the imperialist mission of white men rushing out to save brown women from brown men. Thus we leave the fundamental oppressive features of colonialism intact, while limiting the production of effective strategies to counter the neo-colonialist venture. (pp.21-22)

6.6.3 Maori Men

It is of interest that some Maori women also felt that because of their gender, their experiences are different from those of Maori men within accountancy firms. As expressed by the women they faced discrimination within the accountancy firms, as well as negative perceptions from within their own community.

“Being a Maori male, he is still male. He was still one up the ladder on me.”

¹¹ PCE1 and 2 are part of the professional examinations graduates must undertake to become full members of the professional body.

“The guys [partners] were really happy to see him, because he is a Maori male and they think he is going to do it for them in terms of [iwi organisation], but that didn’t last long.”

“I think they liked him because he was sporty and also [local iwi] as well. They have used [him] in a newsletter...Since the claim settlement there have been a lot of quotes that they have put forward for things like audits.”

According to James and Saville-Smith (1994) the construction of masculinity in New Zealand society integrated all men irrespective of race or class, although Maori men were treated very differently to Pakeha men. Within New Zealand’s gendered culture, female culture was relegated to supporting ‘the male way of life’. The Cult of Domesticity that was promoted by the State became an important means by which Maori women could be assimilated into Pakeha society. Female culture became essentially ‘meeting the needs of others’. The different experiences of women and men are rarely portrayed as unequal. Instead women and men are portrayed as interdependent and complementary. The gendered culture conceals the degree to which material inequality between men and women exists in New Zealand (p.89).

“You do tend to have to prove yourself more so than your male counterpart.”

“They would most probably employ a Maori male rather than a Maori female just in case she has a baby, has to have that time off then they have to pay for parental leave.”

“I think [for] Maori women in general, [it] is always going to be different to a Maori man...because we have to fight that much harder. It’s not expected of Maori women to have a profession and to be working. People are more partial to thinking that you’re a mother at home with six kids...than believing you’re a professional woman...that you are earning good money. That sort of perception comes from your own, more so than those who you’d expect it to come from.”

These experiences of Maori women also show parallels with the experiences of, for example, African American women as the following citation from bell hooks (1981) indicates:

When black people are talked about, sexism militates against the acknowledgement of the interests of black women; when women are talked about racism militates against a recognition of black interests. When black people are talked about the focus tends to be on black men; and when women are talked about the focus tends to be on white women (p.7).

During the 1980s Maori women engaged with the works of Black women and formed their own strand of Maori women's groups known as 'Mana Wahine' (see for example Smith 1990; 1992).¹² More recently Maori feminists have chosen to develop their own theories in their struggles for liberation as Maori and as Maori women (see section 3.6).

6.7 Maori women's concerns about the organisation and practice of accountancy

6.7.1 Cultural Conflict

A major concern for the women was that they had to adjust to their working environment that was often quite different from what they had previously experienced.

"I used to get frustrated, because I was there and they didn't know where I was coming from. So it was like I was living two lives."

"I found that within the corporate world, it is very different to the Maori world. So it is having to adjust your own values, your own beliefs, to fit into the world that you are in. It is like a conflict within yourself as to having to adjust your own values and belief systems to accommodate the environment that you are in. It is hard I found it quite hard, because it is something that is quite superficial."

¹² Mana wahine can be generally translated as 'the status of women'.

These statements highlight very powerfully the differences between Maori cultural preferences and Western organisational culture. These experiences also parallel experiences of Maori women lawyers as Wilson (1987) has identified in her report on the status of women in legal organisations.

For Maori women themselves, there is a perception of the value judgements that must be made to become a solicitor. Many see an inherent difficulty with the cultural values that are an integral part of the whole legal system within this country. Thus, as long as the system apparently takes account of only one way of looking at things, then it is not in itself going to be an attractive proposition for Maori or minority group members. (Wilson 1987, p.35)

6.7.2 *Maori Concept of Accountability*

Related to the differences between the organisational culture and Maori cultural preferences there are also the differences between the Western and Maori perceptions of accounting; of what constitutes accounting:

“Maori have a different way of looking at accounting.”

“Maori are a bit different. They don’t have the same accountability structures in place as Pakeha, from my observations anyway.”

Mataira (1994) in his work on accountability has highlighted the differences between a Maori and Western capitalistic concept of accountability. He contended that accountability in Maori society pre-dates modern neo-classical theories of accountability. The Maori notion of accountability is “based on the norms, obligations, laws and traditions the way Maori people continue to organise themselves, primarily as hapu (subtribes) and iwi (tribes), in pursuit of sovereignty” (Mataira 1994, p.33).

Mataira argues that Western accountants, who often ignore that accountability is culturally determined, needed to change their way of thinking. He points out that:

an increasing number of Chartered Accountants are required to give advice or undertake financial reporting to Maori groups and organisations. These professionals must recognise that the Maori concept of accountability can only be understood as part of a world-view unique to Maori culture. (Mataira 1994, p.32)

Similarly, inherent in Western capitalistic accounting are concepts and values which are different from - and often diametrically opposite to - Maori concepts. Examples are the short-termism, profit orientation and privileging of the financial (Gallhofer, Gibson et al. 2000), as well as emphasise on individualism, future orientation and secular materialism (Ritchie 1992).¹³

6.7.3 Retention of Maori Graduates

If we consider the differences between Maori culture and corporate culture and the alienation resulting from this, it is not surprising that some firms experience difficulties in retaining Maori graduates, as one woman pointed out:

“One partner...he openly admitted to me that they had a problem retaining Maori graduates.”

“The main concern is that there is no support for you from your peers.”

“There’s not really room for progression for me here, unless one of my partners is retiring in about eight years. I want to have my own business by then.”

As indicated above, many of the Maori women who were interviewed expressed a desire to either set up their own practice, or work for a Maori accounting firm or Maori

¹³ Ritchie (1992) discussed five dominant aspects of Maori culture, which he contrasts with the dominant aspects of Pakeha culture (see section 3.8.3).

organisation in the future, perhaps as a solution to the problems they have described. In describing the attraction of working for a Maori accounting firm one woman commented:

“Definitely the whanaungatanga (familiness), its Maori the culture...The appeal is to find an organisation that is working for [Maori] self-determination, I think that’s how you would describe it.”

Some of the women also made suggestions as to how the problems arising from cultural differences might be overcome:

“There are a lot of issues about being a Maori woman and ...how can you survive. You’ve got to understand that if you come into a firm like this, you’ve got to be really pragmatic.”

“It’s a lonely process. I think the main concerns for Maori women is that they need to find a good support network, outside of their job or within their job depending on how many Maori there are within the firm. That’s one weakness with all of us at the moment.”

“The ability to be open to questions about Maori that will come to them and how to handle that to retain their integrity within the firm...but also within themselves value-wise. Retaining their own beliefs and not relinquishing them in any way, just so they please everyone around them. So it takes a special type of person and a very strong type of person, which every Maori woman is capable of being, as long as they have good guidance and good support to help them when they are out there.”

6.7.4 Statistics on Ethnicity

I was also interested to gain insights into how Maori women assessed the activities of ICANZ, which they were members of. For most of the Maori women the fact that ICANZ does not keep statistics on ethnicity was of great concern.

“That’s just a typical reflection to me of what I experienced, they don’t want to know anything about your background.”

“It really does matter for Maori in terms of the phase of developments we are going through at the moment with Treaty settlements and whether or not we have the skill base to manage it. If we had a proven shortage from Institute statistics, then at least we could encourage students more publicly and openly that we need accountants. ‘Go out and get your qualifications, there will be a job for you at the end of it’.”

“It’s not good enough to say that [we are not interested in the ethnicity of our members]. I believe we do need to take account, because within Aotearoa we need to know [how many Maori accountants there are], so that they [the Maori clients] know where they can go and seek Maori accountants. I know that the Maori clients want to know now. Maori are wanting to deal with Maori.”

“Right now a lot of Maori groups want to try and employ Maori accountants or Maori business people. If you are local it’s only by word of mouth, but if they went down to Wellington then at least it will be a place to start. They could ring the Institute to see how many Maori accountants they have and then they could start from there.”

Research participants again pointed out that the Treaty settlements would probably mean that the ICANZ has to change its policies. However, the reason given for this change in attitude is not necessarily seen by the women as a genuine concern for its Maori women members, but a profit motive - again reflecting the Western capitalistic profession:

“They’ve only just come into recognising women so it will probably be a few years before they start recognising Maori. But now that all of the iwi settlements are occurring, they probably will start doing that, because they will realise that there is a lot of Maori business out there that require accountants who are able to see issues from Maori points of view.”

“If you consider what the need is and is going to be for the next twenty years, putting in place strategies and processes for managing those settlements. That is the big issue for Maori at the moment, apart from the fact that we need to develop individually and start our own businesses. If the Institute was to recognise that it is not helping that in any way, because it has no idea about what shortages are in terms of Maori accountants and that is a motivating factor for them to do some research in that area.”

One of the women also perceived that the accounting firms needed to demonstrate more awareness of ethnic issues involving their staff.

“I think that if the firm even started to show a bit of ethnic awareness, it would be a good start. Last year they did make an attempt to try and get a database of those people who spoke different languages and had different cultural knowledge and backgrounds. That appeared to be a start I think of ethnic awareness. However, that’s sort of gone by the way side.”

6.8 The Sole Practitioner

One of the Maori women that I interviewed had set up a Maori chartered accounting practice. Prior to setting up her own practice she had spent three years heading a Maori division within one of the large accounting firm. She talked about some of the difficulties she had experienced in dealing with the corporate culture that existed in the organisation.

“It became obvious that to continue to do what we needed to do for Maoridom that we were always being hindered by the pressures of dollars, dollars, dollars. I mean I probably went too far and thought that the kaupapa needed to be looked after first, as opposed to the business side of things. In the [multi-national firm] scenario I believe that could have happened, but it became obvious that it was driven by dollars...I believe that a combination of the two is necessary...But it became pressured because of them not realising that you had to do it in a different way.”

Subsequently the woman decided the only way to move forward was to create her own accounting firm with the assistance of other Maori women:

“That’s why we believed that the only option really if you were going to do this the way it needed to be done, was to step out and take the reins ourselves and do it as an autonomous Maori business...We needed to help Maori economic development, we couldn’t do it with them. Even if I was a partner, it still wouldn’t work.”

In the early days of setting up the practice they went through quite a learning curve:

“A learning curve about being in business. When we first started within

Maoridom there was no other Maori CA. So people saw us as a Maori thing, as a aroha thing and that was hard and still trying to maintain the professional business thing as well as dealing with Maori, where they are in financial management.”¹⁴

Part of the kaupapa (policy) of the Maori accounting practice was to provide financial expertise to Maori organisations, as well as to empower Maori clients by providing business training.

“We did take measures to assist them [Maori clients], to empower them and that was part of the kaupapa and one of the failings I felt, of existing chartered accountants practices and of my colleagues in general. They have made Maori dependent on them in that area of financial management. I have no qualms and I would stand up in front of them and say it. Because why are Maori like they are, ignorant in financial management and yet they pay mega dollars, millions of dollars to accountants. But it is just not our colleagues fault, it is actually also the fault of Maori because they have not wanted to learn either or been given an opportunity to learn, to be provided with the terminology that they can understand to make them want to learn more.”

This statement indicates very powerfully the concern that Maori clients often have an over-reliance on professional advisers, who in some cases have taken advantage of the naivety of these clients. What was needed was for the Maori clients themselves to gain a better understanding of financial concepts, to understand that they could contribute better to the preparation of their financial statements, which in turn would mean that accountants could then provide a service at a different level, a higher level than what they were getting at the moment.

“I believed that the services that were being provided generally to Maori in accounting were not empowering them, were not providing them with the services that they really need educating them as well. I don’t believe they were breaking down the terminology, so that people could understand them [financial statements] and want to learn. Those things made me want to continue on.”

¹⁴ Aroha is generally translated as “love in the broadest term”. There is often pressure on Maori professionals to ‘volunteer’ or provide their services free of charge in a culture that separates paid from unpaid work and prioritisation of paid work as one’s obligation at ‘cost’ of time to whanau.

This woman was also supportive of Maori accountants creating their own support networks to discuss the issues that were of concern to themselves and to Maori clients.

“One of the things that we have tried to do is to pull together a group of existing Maori chartered accountants and come together and talk about lots and lots of different issues. Some of them we have already raised here... From another perspective I feel that because we are such a minority at the moment, I wonder whether we need to change our perspective of what we are trying to get out of those organisations [ICANZ and accounting firms], as opposed to think they are going to supply those things to us. Because I don’t believe that they can.”

“I am quite keen to set up a network for Maori chartered accountants. I would prefer that it was Maori and within that we may decide there are issues for women and there are issues for men. I would love to see that happen.”

Again these statements indicate a recognition by some of the Maori women that if they want to change the way the accountancy profession and firms relate, not only to their Maori members and employees but also to their Maori clients, they would need to be proactive themselves in creating their own networks and bringing the issues to the fore.

This woman was also concerned about the image that ICANZ portrayed as being a mono-cultural institution in a bicultural country.¹⁵ As expressed by Spoonley (1993) institutional racism occurs when racial groups are treated differently due to the organisations set of policies and procedures (section 2.4). Walker (1981) argues that ‘institutional transformation’ can only occur when Maori penetrate the mono-cultural institutional structures that are currently present within New Zealand society (section 2.5).

“I am brassed off with the fact that within Aotearoa, the Institute of Chartered Accountants does not have a Maori name...The logos and the branding that it has done is pathetic and I said it in my survey...That within Aotearoa we should have

¹⁵ For a discussion of biculturalism see sections 2.3 and 2.4.

branding reflective of being in Aotearoa, in Maori. We don't and I think those sorts of things we should be pressurising. But it can only happen if a group of us get together and a number of other things like the financial reporting requirements for smaller organisations like Maori organisations...More financial statements in Maori...We should be coming back to the Treaty again...I don't believe the profession that I am a part of, that you are a part of, is acknowledging that and I want to see that happen."

Linked to the above concern was the practice review process undertaken by ICANZ that her accounting firm had to comply with.

"In the practice review which we are going through, there is no consideration for the Maori perspective of how you do it. It is purely all technical, no consideration for the way in which we need to do things here for kaupapa Maori...So those things need to change within...There is no consideration of Maori women partners and how they run a business...Now we are getting these old guys coming in and reviewing us. They have no idea and the whole process is wrong. Because at the moment what we are having to do is to explain ourselves to them, because we are different and we do this...They have got to recognise that there are Maori accounting firms now and talk to us and have Maori participate in the decisions that are made."

6.9 Some suggestions for change

Our conversations raise some interesting questions regarding the potential implications of the experiences of Maori women accountants for themselves in particular and the profession and accountancy firms more generally. Here I summarise the suggestions for changes that were made by the women I spoke with, as part of the emancipatory intent of this project to contribute to decolonising processes for Maori women accountants (sections 4.4 and 4.5). I then make some suggestions of issues that might fruitfully be explored in attempts to develop effective policies and strategies regarding Maori women accountants, and also before I explore more deeply how these proffered solutions could give us further issues to explore.

6.9.1 Networking

Women pointed to the importance of networks:

“Perhaps a network or database. I think if you want to go onto it, that is up to you and at least it is a starting point for Maori to know where the networks are, [who] their colleagues are.”

“Yes, a network would be good and I think recognising what Maori women have to offer, because I know a lot of us are real hard workers.”

“Maybe something like a Maori business accountancy network. When we went to the Maori Business Network breakfast, we did that off our own back.”

They also favourably cited the attempts of the Law Society to take into account the needs of their Maori members, but recognised that these types of initiatives would probably be something they would have to implement themselves:

“The Law society has a Maori part to it and that works really well for them. In terms of the fact that all the Maori lawyers get to have a conference each year and get-together and get talking about what is happening in their field, as well as get to know each other personally.”

“The Law Society, I mean for Maori, they have that regular Maori hui (gathering) once a year that incorporates practitioners and graduates. I went to one last year and I thought it was amazing. All these people knew each other, everyone knew the graduates...it was just a constant networking cycle that has been going on each year.”

But again the women recognising that these initiatives are something they would have to do for themselves.

“I think that the profession won’t do it for us. I think it’s something that we have to initiate...Maybe they are afraid that maybe we would get together and set up our own firms and take all the Maori clients.”

Some of the women also suggested that a 'special interest group' would be a useful initiative.

"I would like it if the Institute did start up an interest group...They have these e.g. tax interest groups...I would hope that the Institute would look at having interest groups start up and support the interest groups as well...Because there are so few of us out there, we can use ourselves as ambassadors for our people, to encourage our people to think of qualifying in accountancy or business "

"There is a huge benefit for an interest group and for those already in the profession the interest group would help from the networking point of view. The fact that you are increasing your knowledge base and when you come up with a certain issue, you know a certain person, right I'll go and contact that person. So I think that's how an interest group could work."

6.9.2 Marketing the Profession

Some of the Maori women perceived that the lack of representation of Maori within the profession (sections 1.5 and 2.9) might be due to a lack of knowledge within the Maori community as to what accounting is about and the lack of Maori role models. Suggestions were made that the marketing of accountancy as a profession and the promotion of Maori accountants would encourage more Maori to aspire to participate in the profession.

"I think they need to advertise themselves a lot better out there in the Maori world...its like [Maori] people don't understand what accounting is...I think advertising the benefits accruing from being within the profession. It is just more marketing of the profession within Maoridom. It needs to be marketed a lot better."

"Yes, especially with the settlements coming through. There are definitely a lot of opportunities there and Maori should definitely get involved, definitely...I see a lot of opportunities out there for Maori in particular within this profession and with the assets coming back it is definitely something that you need to focus on a lot more in terms of the management side of those assets and ensure the appropriate structures are in place to manage those assets too."

An article in Mana Magazine on Fiona Parewai Wilson and her accountancy firm Pareaarau Chartered Accountants had been particularly inspiring for one Maori woman (see section 2.9):¹⁶

“When I saw that article I thought that’s good, I felt inspired...There isn’t that much information that Maori women are out there being accountants. A lot of Maori look for role models and Maori role models, not Pakeha role models...I actually thought that article on her and her firm would sway young Maori who want to do accounting to actually go ahead and do it. Because even at school it is not really the thing to do for Maori...If I had seen that article and I was still at school and liking maths and accounting...that would be a bit of a spur for me to aim towards accounting, because I felt good about that article.”

6.9.3 Cultural Advisor

Also the suggestion was made that ICANZ should take advice on matters Maori was made:

“I think they [the professional body] definitely need an advisor, some type of cultural advisor...preferably Maori. It may be several advisors from several different cultures, if they knew the [ethnic] makeup of their members of the profession.”

6.9.4 Issues To Be Explored

If the profession does not reflect the diversity of ethnic makeup of society, then it could be argued that it is not servicing its client base well (Carlozzi 1999). Consistent with Carlozzi, the women in this project reported a desire for ICANZ to firstly establish the ethnic makeup of its membership, so as to be able to assess if it reflects the ethnic makeup of New Zealand society. Knowledge of the percentage of Maori women in the accountancy profession would also facilitate better networking, mentoring and the setting up of support systems.

¹⁶ Mana Magazine is a monthly Maori news magazine that regularly portrays Maori who are active in the arts, sport, and business.

The participants also suggested that ICANZ could learn from the initiatives of the Law Society. For example, Wilson's (1987) report on women in the law profession identified some specific issues for Maori women:

1. A major financial prohibition on gaining a law degree.
2. The small number of Maori women who made it through University invariably go into the public sector rather than the private law firms, with mono-cultural staff systems.
3. Many see an inherent difficulty with the cultural values that are an integral part of the whole legal system.

As many of the issues that Wilson (1987) identified in her report have also come up in our conversations, there appears to be indeed parallels between the experiences of Maori women working in law and Maori women working in accountancy. While Wilson's report dates back to 1987, the recommendations she made could be a good starting point for ICANZ in the process of developing policies regarding their Maori women members. Her recommendations, which clearly would also address some of the issues raised by the women participants in this study, are that:

1. The law society should encourage all its members to actively understand the cultural values of the Tangata Whenua (people of the land), and that all members have a basic understanding of the principles involved in the Treaty.¹⁷
2. Scholarships are created specifically to encourage Maori to study law.
3. The Law Society affirmatively campaigns in schools for a wider intake of students.

¹⁷ In the accountancy profession this could be part of the professional examinations PCEI and II.

The aspirations and solutions emerging from the conversations with the participants in this project are in keeping with the concerns expressed in the international arena. Diversity and minority representation in the profession has been recognised in some countries as an important issue. In 1969 the American Institute of Certified Public Accountants (AICPA) made minority recruitment a major goal (Glover, Mynatt et al. 2000) and launched a series of academic and professional initiatives aimed at promoting diversity. A Minority Initiatives Committee (MIC) was formed with its primary objectives being to encourage minority men and women of high potential to attend college and major in accounting; to provide minority men and women with educational opportunities to prepare them for entry into the accountancy profession and to encourage the hiring of minority men and women in order to integrate the accountancy profession. The MIC functions as an information centre for the profession and has formed relationships with organisations such as the National Association of Black Accountants and the American Association of Hispanic CPAs. While the AICPA does not collect statistics on the ethnicity of its membership, it is possible to obtain a listing of the members of such Associations. The MIC publishes the results of its annual survey on the supply of minority accounting graduates, minority enrolments, and the employment of minority graduates in accountancy firms. While the activities of the MIC may not provide an exact blueprint for ICANZ, they may provide some valuable insights. However, further research may be needed to determine the effectiveness of this committee.

Apart from ICANZ developing appropriate policies and strategies, which facilitate the development of Maori women within the accountancy profession there is also a need for

accountancy firms to re-think the way they relate to their Maori women employees. Creating awareness and understanding within the corporate environment of historical and cultural issues generally and the needs of Maori women in particular is paramount for the development of effective strategies. Any such discussions and considerations of Maori culture and Maori issues, if they are to be respectful of the concerns of participants expressed in this research, must not be guided by an attempt to assimilate Maori women into the Western capitalistic corporate environment. The appropriate attitude, and one having enabling potential for Maori women accountants, is one which respects Maori women's concerns on equal terms and which provides a space for Maori women to theorise, define and represent themselves.¹⁸ Such an approach goes beyond introducing Maori friendly policies and a tokenism, which would be concerned to put Maori women onto committees. Johnston (1998) made this point, arguing that: "theory, praxis and research have not empowered Maori women, because the token Maori and the token gesture do not bring about change - they merely bring about tokenism" (p. 33).

The accountancy profession and its organisations need to consider an approach that recognises the continuing impact of Aotearoa/New Zealand's colonialist history and its legacy, acknowledges the impact on Maori women, and begins to listen to Maori women's experiences in order to address their concerns by working with Maori women (Whui 1999). I would also suggest that unless the accountancy profession and its organisations develop effective policies and strategies to address the needs of its Maori

¹⁸ Such an attitude is implicit in the women's 'voice' and explicit in my preference for the principles motivating *Kaupapa Maori* research discussed in chapter four.

women members, it might also fail to recognise the similar needs of its Maori clients (Light 1999).

An attempt to initiate and achieve changes in the attitudes and cultures of accounting and the accountancy profession can be further facilitated and supported through accounting education. Accounting education in particular and education more generally in Aotearoa/New Zealand needs to incorporate a Maori perspective (Mataira and Richards 1993). For example, if students during their time at university are exposed to the differences in the Maori and Western capitalistic conceptions of what constitutes 'accounting' they will be more aware of the issues at stake when working as accountants in practice. Similarly, accounting research needs to move away from its Westerncentric capitalistic orientation and to be open to other ways of doing accounting (Gallhofer, Barrett et al. 1998) to include for example, those cultural resources that are important to iwi (tribal) and hapu (sub-tribe) (Winiata 1988).

6.10 Chapter Summary and Conclusions

The conversations with Maori women participants generally indicate that they had supportive high school teachers, who encouraged their further study of accounting. However, due to the small number of Maori participating in accounting at these levels they often experienced feelings of isolation and loneliness at both high school and university, as a legacy of Aotearoa/New Zealand's colonialist education system. Ironically, the resurgence of cultural identity and revival of the Maori language (section 2.5) also creates a crisis for many Maori women, as in seeking to achieve a Western

education they have often sacrificed the opportunity to undertake the study of te reo (the Maori language) and Maoritanga (Maori cultural and philosophical frameworks) (see sections 6.2, 6.3.2 and 6.5.3). While their families were also in support of their decision to undertake tertiary study, they did not always understand the commitment required of them as students and as professionals. The Maori women participants were often the first university graduates from within their family. The lack of role models and Maori peers, also a legacy of colonialism, placed additional demands on them from whanau (extended family), hapu (sub-tribe) and iwi (tribal) groups seeking to engage Maori professionals with accounting and business skills.

In discussing their experiences of working in accountancy firms, in order to feel comfortable in their work environment many of the Maori women indicated that they looked for firms that had employed other Maori accountants or consultants. However, it very quickly became obvious to them that there was a lack of understanding by partners and other employees of Maoridom and Maori issues, due primarily to the mono-cultural practices of accountancy firms. As a result the women often had additional responsibilities placed on them regarding Maori issues and Maori organisations, by both their employers and whanau (extended family). They also had to deal with the negative portrayal of Maori in the media, and the implicit and explicit racism within the firm. When discussing their long-term prospects as accountants the women generally perceived that there were few promotional or partnership opportunities available to them in the male dominated firms, due to both their gender and race. Their class belongingness also posed obstacles for them regarding class continuity, family links and social setting

(section 6.6.2). In addition the women perceived that Maori men faced less discrimination than themselves, due primarily to their gender.

The major concerns for the women were that they found the corporate culture of the accountancy firms to be very different from Maori culture and differences between Western and Maori perceptions of accounting. The lack of interest by the professional body in determining the numbers of Maori members also means that Maori accountants cannot be readily identified, thereby reducing opportunities for networking and the provision of support to Maori members, as well as Maori clients. For one of the women, a sole practitioner, the lack of understanding of the Maori perspective in professional initiatives emphasised the mono-cultural institutional structure of ICANZ. In thinking about changes they would like to see made in developing effective policies and strategies for Maori women, they particularly emphasised the importance of networking, marketing the profession more effectively to the Maori community and for the professional body to seek advice on cultural issues. The creation of awareness and understanding of historical and cultural issues generally would assist the development of effective strategies, for example that all members should have a basic understanding of the principles of the Treaty. An enabling attitude would be one that respected the Maori women's concerns on equal terms by being prepared to listen to their stories and to work with its Maori women members to address their concerns.

In the next chapter I endeavour to bring together the issues raised in our conversations with the theoretical and methodological frameworks employed in this thesis. I reflect on

the implications of this study for the Maori women themselves, the accountancy firms and accountancy profession, and the very discipline of accounting, before offering conclusions and some suggestions for future research.

CHAPTER SEVEN

MAORI WOMEN AS CHANGE AGENTS FOR THE PRACTICE OF ACCOUNTANCY

What is being demanded [in Aotearoa/New Zealand society] is a just social order predicated on the transformation of the mono-cultural institutional structures of our society to make provision for a bicultural nation. That would be our unique contribution that this country could make to the world community. (Walker 1981, p.8)

7.1 Introduction

The call for a just social order in Aotearoa/New Zealand includes the call for the transformation of mono-cultural institutional structures, the addressing of racism in all its forms and the inclusion of implicit statements on 'gender' in employment to achieve equitable outcomes for all women and men. In this thesis I have provided several contributions towards this transformation, including the call for respect and integration of indigenous knowledge, an acknowledgement of the rights of indigenous women and concern to bring about transformational change for indigenous peoples socially, economically, politically and culturally. My approach has been to work with a group of Maori women accountants to explore their experiences and perceptions of the organisational practice of accountancy and their potential to influence the knowledge-base of accounting by engaging the profession in addressing the concerns of Maori. Their stories, gathered through a series of conversations informed the wider critique of the colonising influence of accounting as a discipline and its practice within accountancy firms and the accountancy profession. The purpose of this chapter is to consider how this study has contributed to making connections between the imperialistic tendencies of the

Western capitalistic accountancy profession and the impact on Maori women's location in accountancy firms. I begin by bringing together the arguments developed in the previous chapters that challenge Maori women's current invisibility in accountancy. I then draw out some implications of the issues relating to the experiences of the Maori women in relation to discussions by Maori feminists and Maori scholars of decolonising theories and methodologies. I reflect on the usefulness of *Kaupapa Maori* research methodology as a contribution towards the liberatory intent of the philosophies underpinning the decolonising theories preferred by indigenous researchers. I then indicate how the transformation of a mono-cultural profession could be achieved, as a necessary step towards an involvement of indigenous peoples globally and Maori in Aotearoa/New Zealand in both the organisation and practice of the profession, and the theoretical discipline of accounting. Not as functionaries to an ongoing pattern of assimilation, but as indigenous people with values 'different' from the dominant culture of accounting. I conclude that in the interests of the espoused values of equal opportunity and *Kaupapa Maori*, an enabling attitude would be to learn with and from Maori women to provide the seeds for transformation of the discipline of accounting and its practice.

7.2 Challenging Maori Women's Current Invisibility

The direction for this study began with my curiosity about the observations made by two Maori women accountants participating in an exploratory project about women in the accountancy profession. While the initial imperative was driven by a desire to contribute to a more equal participation for all women in accounting careers, my parallel exploration of feminist theories and indigenous work on decolonisation led me to take up aspects of

decolonising research methodologies that in Aotearoa/New Zealand are known as *Kaupapa Maori* research. The intent of these analysis and associated methodologies is to ensure a practice beyond the mere assimilation of marginalised groups, like women, ethnic minorities and in this case indigenous peoples, into values and practices of Western disciplines manifested as ‘professional practices’.

The current invisibility of Maori women in the accountancy profession is challenged in this thesis, not merely to draw attention to their individual career aspirations and challenges, but also to the unique potential they bring to the possible involvement of accounting as a discipline of greater accountability to the movement of indigenous peoples globally for greater social, political and economic participation in society. The wider struggle for participation by Maori, that manifests itself in our organisations like accountancy firms and the accountancy profession, is usually expressed in terms of Tino Rangatiratanga (self determination). Decolonising research methodologies and methods are deemed to contribute to the liberatory processes required for such an achievement. An integral part of this research is the move from a simple imperial project regarding participation rates of Maori women and simple expression of the perceived obstacles to their progress within firms, to that of *Kaupapa Maori* methodologies that require a re-setting of my position as a researcher. I endeavour to locate myself within this research as a feminist researcher, as well as a Maori researcher undertaking research within the Maori community with clear liberatory intent (for example see section 6.9).

A historical and cultural background of the Aotearoa/New Zealand context is provided to ensure an understanding of the challenges that contemporary Maori women face in society at large and for those who choose to participate within the accountancy profession. The continuing conflict between the interests of colonial capitalism, including the involvement of accountants, the policies of assimilation, institutional racism and Maori renaissance, and the aspirations of Maori to their own economic and political sovereignty as guaranteed by the Treaty of Waitangi are drawn into view, as significantly influencing the contemporary mindscape for Maori. Many Maori communities acknowledge the importance of education and the manifesting into reality the guarantees of the Treaty of Waitangi, as influencing Maori participation in the economy and education system. The historical position of Maori women is highlighted to emphasise the diminishing of their power and status under colonising processes that share some commonality with their impact on Maori men, but also manifest in some issues unique to Maori women. Further discussion of the growth of the accountancy profession in New Zealand emphasises the role of accounting discourse and practice in the development of a European capitalist economy that facilitated the transfer of Maori land to European ownership and significantly contributed to the subsequent impoverishment of Maori. The social consequences requiring urgent address and the growing assertions of Maori activists, academics and some professionals to a decolonising intent in their activities in Aotearoa/New Zealand and in the contribution to the growing voice of indigenous peoples worldwide are also examined.

Indigenous peoples claim to the complex ways in which they are affected within the imperial system, in order that they may 'decolonise' and recover a space in which to develop a sense of 'authenticity', are discussed to provide the basis for which a *Kaupapa Maori* methodology was chosen for this work. It is intentionally chosen to contribute to the post-colonial feminist articulation of resistance to 'double colonisation'. Postcolonial feminists articulate the concept of 'double colonisation' as relating to women in formerly colonised countries being simultaneously oppressed by colonial representations, as well as patriarchal ones. Maori women have challenged white feminists' representations of 'Other' women. Their scholarship has been derived from a real sense of, and sensitivity towards, what it means to be an indigenous person in order to determine priorities and issues that are of importance to them. The development of Maori feminist theories focuses upon the need to make Maori women more 'visible' as one step towards full participation in society, but in ways that challenge any ongoing imperialistic definition. Maori society and culture are central to any such developments. In this thesis I support this aspiration. Relatedly, I would also claim that in making the experiences of Maori women more visible we begin to consider firstly; the way in which accounting as a discipline and its professional practice are complicit in oppressive regimes. Secondly, the possibility that Maori women have a unique insight and are well placed to help challenge and change this.

Recent critical accounting literature articulates concern about the silences of accounting research and the potentialities of qualitative methodologies to include the 'voice' of the marginalised. An 'enabling' agenda in accounting research seeks to make a place for

those not represented. Many Maori scholars identify research as a site of struggle to emphasise the importance of counter-stories as powerful forms of resistance for indigenous communities. *Kaupapa Maori* research methodologies are seen as a means of intervention in the transformation of Maori socially, economically and politically. As articulated by Smith (1999) Maori have successfully used research to assist them in three main areas being: the development of research for the Waitangi Tribunal, the establishment of Kohanga Reo and the development of theories of Maori feminism (section 4.4.2). The challenge for Maori researchers is to ensure that their research endeavours make a positive difference for Maori, and are designed with short-term and long-term benefits in mind. The worldviews of groups like Maori, which are inherently culturally bound and perspective bound, become part of a research process of being accountable for research outcomes. This is one way of responding to Maori resistance and disenchantment with research that has been done on them in the past. In the struggle to find research methods that restore respect and trust, narrative inquiry has become popular with indigenous researchers seeking to address the hegemonic influences of Western research. However, a major issue for both quantitative and qualitative researchers is to deal with Maori cultural aspirations for power and control over the research process.

Accounting researchers have endeavoured to make a contribution to critical and feminist theories that challenge the assimilationist stance of 'liberal' and 'functional' positions. Articles regarding 'gender' highlight a wide range of issues, ranging from a deep consideration of accounting concepts and processes; organisational practices, experiences

of women in general (of which accountancy is a part) and experiences of women in the accountancy profession. Historical studies reveal that the accountancy profession has sought to restrict the progress of women since the 1900s. The 'individual experience' of women has not been sufficiently recorded. Theoretical debates that seek to enhance our understanding of gender and accounting have to date not illuminated the career experiences of professional indigenous women and the institutional structures of accountancy. Studies that focus on issues of race and ethnicity have mainly recorded the experiences of African American accountants. The literature on indigenous peoples and cultures to date has focused on the issues of accounting and accountability. Little consideration has been given to the aspirations of indigenous peoples for increased career opportunities. In this thesis I support the participation of Maori women, but in a profession that is willing to review its part in the colonising outcomes of its activities, which entails treating Maori women with respect for the significant potential they have in helping them with this task and a willingness to learn from and with them. A recognition that this task comes with some cost to Maori women is also desirable. Therefore further consideration is required of how accounting as a discipline and practice management in firms could support this level of response. A broader critical analysis of the historical contributions of accounting as an academic discipline and as professional practice, are not widely known for a focus on its participation in imperialism and colonialism, and the impact of this on marginalised groups such as Maori women. It is therefore not surprising to find a dearth of published material on these matters. However, it would appear from my conversations with Maori women participants that the emerging issues raised in the

literature are very pertinent to the women themselves, the firms they work for, the academics in accounting disciplines and to social theorising in general.

In this thesis I have recorded Maori women's insights and perceptions to narrate their previously untold stories. Our conversations tend to confirm that few professional initiatives have been put in place in New Zealand to promote diversity, and an understanding of historical and cultural issues. As an ethnic group, Maori women generally find that the mono-cultural policies and practices of accountancy firms continue to be developed within a framework of contemporary colonialism (see section 6.8). The low participation of Maori women in the accountancy profession is also not surprising, considering the low participation of Maori in accounting education, which is a prerequisite to entry into the profession. My study points to the low numbers of Maori students participating in accounting education (see also Gallhofer et al 1999), which could be argued is a legacy of colonial and assimilationist policies. Bishop and Glynn (1999) argue that mainstream educational institutions have not made significant advancement in addressing cultural diversity. As a result the education system in New Zealand continues to serve the interests of a mono-cultural elite and contributes to the conservation rather than transformation of the status quo. The fact that the Maori women located for my study have completed a tertiary education majoring in accounting, and have gained employment in an accountancy firm while holding onto their identities and aspirations as Maori, is an achievement in itself. Most of these women are the first members of their whanau (extended family) to become university graduates. For these indigenous women, participation in accountancy continues to be a reflection of the role

that a colonialist history plays on their experiences in a traditional masculine Eurocentric profession. Their suggestions for change (section 6.9) and recent initiatives by Maori accountants to form Maori accountants' networks and Special Interest Groups (www.icanz.co.nz) indicate that they do not accept this position and are variously committed to change. I discuss this further in section 7.5.

7.3 Rethinking Maori Women's Contemporary Location

My focus in this thesis has been on the effect of colonialism on Maori women in general, but more specifically on their contemporary participation in the profession of accountancy. With Said (1994) I have argued that regardless of the formal dismantling of the great colonial structures after World War Two (section 3.2) the legacy of colonialism continues to have an adverse effect on indigenous peoples. Theorists such as McLeod (2002) have argued that colonialism is generally regarded as a profitable commercial operation (section 3.2). As such it has brought wealth to Western nations through the economic exploitation of the indigenous people of colonised nations, such as Aotearoa/New Zealand. Hooper (1992) argued that professional accountants were responsible for facilitating the mechanism for the transfer of land from Maori to European ownership, stripping Maori of their economic base and contributing to their economic and social decline (section 2.2). European access to the discourse of accounting and the legal system also allowed them to obtain many acres of Maori land at minimal cost, which subsequently increased markedly in value, thus advancing the interests of the European entrepreneurial class (section 2.8). Post-colonial theorists have also argued that the legacy of colonialism lives on in terms of globalisation of the marketplace in which

Maori women must seek to find a place. In the profession of accountancy, the multinational firms dominate this marketplace.

The rhetoric of colonialism also ensured European material prosperity as well as superior cultural identity. Awatere (1984) pointed out that Maori women have been forced to live away from their land and from their cultural and spiritual values. Many Maori feminists have argued that as a result of the process of colonisation some of the aspects of traditional Maori culture important to the life styles and life chances of Maori women (section 3.8) have been threatened or have not survived (see for example Evans 1994; Henare, 1994; Mikaere, 1994, 1999). Maori women have been oppressed on the basis of gender, race and class, and both historically and contemporarily the dis-establishment of their power base may be directly linked back to colonial rule (section 3.8.1). For example, when attempting to enter the workforce, Maori women are often referred to as being 'doubly disadvantaged'; firstly because they are Maori and secondly because they are Maori women. However, Maori women have begun to recognise the importance of education as a means of improving their social and economic position (section 6.3.3). As brought out in my study the Maori women participants have achieved a Western education, but most are not conversant in te reo (Maori language), although their self-identification as 'Maori' is very important to them (section 6.2). As Wesley (1998) explained the resurgence of cultural identity creates a crisis for Maori women. This can often create difficulties for them in the work environment, as due to their identification they are often deemed to be totally knowledgeable about all aspects of their iwi (tribe) and wider Maori culture (section 6.5.3).

In order to meet the needs of contemporary Maori women, Maori feminists have sought to reconstruct the status of Maori women affected by the impact of colonialism. They encourage Maori women to tell their stories in order to make connections with the past, their contemporary situation and their dreams for tomorrow, to record their historical discourse so often left out in the past. I have challenged Maori women's current invisibility within the accountancy profession of Aotearoa/New Zealand, by providing them with an opportunity to tell their stories about their experiences and concerns of accountancy. In analysing the statements made by the women I was concerned to avoid speaking for the women (section 3.4) and imposing the insights from the mainstream feminist accounting literature, in the main biased towards white middle-class women, onto my interpretation of their experiences. I acknowledged that this is a difficult task, especially given the lack of prior research on marginalised groups such as indigenous women. It is apparent that these women are currently able to enter the accountancy profession, in part, as the settlement of Treaty claims have led to an increase in the number of Maori clients seeking accountancy services. Current hiring practices indicate that accountancy firms assume Maori staff will attract and are best to service Maori clients. At least two of the large multi-national accountancy firms have specifically set up Maori divisions within their organisations, headed by Maori women, to deal with the growth of Maori clientele.

Accountancy firms have been argued to serve the continuation of colonisation. In this process Maori women face the potential risk of further assimilation as they are groomed to meet the corporate and profit needs of Western capitalistic firms, at the expense of

contributing to a form of accounting and organisational practice that addresses the hegemonic influences of Western research, as well as Western professional practices and the ontological position that inform them. My challenge for the profession and for Maori women themselves is to consider whether mere assimilation will solve the problems of dissonance experienced by Maori women, or is there something to be gained by Western accountancy firms in considering and exploring openly this dissonance? While the Maori women may be required to take a pragmatic approach to ensure they are able to participate in the profession, I contend that Maori feminists would argue that there are deeper issues that need to be addressed as part of Maori aspirations for self-determination. In this thesis I have sought to make Maori women more visible, but in ways that add to Maori feminists project of positive construction of themselves as authentically Maori women contributing to a discipline and professional practice. Such a project is determined to transform Maori women to meet the liberatory aspirations of *Kaupapa Maori* and of all people embedded in the promises of democratic principles. This point will be elaborated on in sections 7.4 and 7.5.

7.4 Reflecting on *Kaupapa Maori* Research

The emergence of *Kaupapa Maori* research in Aotearoa/New Zealand has been an intended response to the analysis of the oppressive effects of imperialism and colonialism in this country. Much of this research has been undertaken by Maori scholars concerned to address social issues within a wider framework of self-determination, decolonisation and social justice. It is based on the assumption that research that involves Maori people should make a positive difference for them in both the short and long-term. Much

research that has been done on Maori in the past has merely portrayed them as dysfunctional within wider New Zealand society, while failing to bring about transformation for them economically, socially, or politically. Some post-colonial theorists (section 3.2) argue that it is only the colonised that can provide the 'true' postcolonial voice. For many Maori theorists (see Walker 1990, Irwin 1992, Bishop 1996, Smith 1999) those researchers who identify as Maori and are supportive of indigenous issues should be regarded as colleagues in research. Those non-indigenous researchers who genuinely support the liberatory aspects of *Kaupapa Maori* should also be regarded as allies. Maori have successfully used research to assist themselves, particularly in relation to Treaty of Waitangi claims and the establishment Maori operated educational programmes. The establishment of the National Institute of Research Excellence for Maori Development and Advancement in 2003 will focus upon bringing together Maori and Western intellectual traditions in education, health and science (section 4.4). An important aspect of *Kaupapa Maori* is for Maori to recognise that they can undertake research to bring about positive changes for themselves. Hence some of the Maori women I have worked with in this project have subsequently joined other Maori accountants to develop Maori accountants' networks and form Special Interest Groups in Auckland and Wellington (www.icanz.co.nz) (discussed in section 7.5).

Throughout this project I have been mindful of the ideals of *Kaupapa Maori* research. My growing understanding of the contribution of critical feminist theories has also contributed to my understanding of the assimilationist agreement of liberal and functional positions. The comments by the Maori women who participated in the pilot study (section

1.4) indicated to me that there were many challenges for them in their aspirations and achievements as professionals. These women together with other Maori women have become the 'metaphoric whanau' and the community that I am accountable to in the first instance in this project. However in identifying myself as European/Maori I am also accountable to the wider community of Maori scholars who have chosen to undertake *Kaupapa Maori* research. These are some of the many challenges that face scholars who identify themselves as Maori and choose to undertake research in the Maori context. In this thesis I have deliberately referred to the works of Maori feminists and Maori scholars concerned with decolonising theories and methodologies. These scholars not only wish to promote the broader Maori struggle for Tino Rangatiratanga, but also inform and contribute to the struggles for the liberation of Maori women and the wider Maori community. This also entails the need for the coloniser to liberate themselves from their dominating and exploitative position in the interests of social justice. This is the challenge for all those who wish to be liberated from patterns of being that harm others. Until those who want to know and change their negative effect on the lives of others are engaged in the process of transformation, we are left only with 'constraint' of the oppressor rather than human liberation and social justice. Maori women accountants could be very much a part of this change process.

Maori women have much to contribute to the accountancy profession and accountancy firms as they recognise an emerging market of Maori groups and organisations with significant resources to account for. The Maori women who agreed to participate in this project welcomed the opportunity to tell their stories about their experiences and

concerns, as a first step towards ensuring the equal participation of Maori within the profession. An important aspect of this project was to also encourage the women to think critically about what changes they would like to see occur within the profession (section 6.9) and subsequently what initiatives they could undertake themselves to help bring about these changes. If these women are included as Maori women with values 'different' from the predominant culture of accounting, they will be able to broaden the limited mindset that has contributed to the inability of accounting to contribute to a 'sustainable world' (see for example Gallhofer et al, 2000). In keeping with the characteristics of Maori feminism (section 3.8.3) these women have grouped with Maori male accountants to bring about some of these initiatives, which I will elaborate on in the next section.

7.5 The Transformation of a Mono-cultural Profession

Spoonley (1993) argued that 'institutional racism' (section 2.4) occurs when an organisation "does not allow for the cultural variation that exists among groups and therefore insists that all groups must conform to a particular cultural (and [often] inappropriate) set of expectations" (p.21). Many organisations in Aotearoa/New Zealand, including the accountancy profession and its organisations, have to date developed mono-cultural staff systems and practices within a framework of contemporary colonialism. Similarly, institutions like the accountancy profession may have a membership that predominantly comes from a particular ethnic group and therefore these members do not understand or relate to members of other ethnic groups. In a post-colonial environment Aotearoa/New Zealand portrays to the world its cultural duality, in spite of a globalised trend towards multiculturalism (True 1996). As Walker (1981) reiterated New Zealand's

contribution to the world community could be the transformation of its mono-cultural institutional structures as it strives to become a bicultural, bilingual nation.¹ A sensible response from the accountancy profession and its organisations, as well as the discipline of accounting, would be to become a part of this process of hearing, understanding and responding to the Maori perspective. As this study has shown Maori women have something unique to bring to the table in seeking a commitment from the accountancy profession for equal participation, in their aspirations for future equality in all aspects of New Zealand society.

The accountancy profession rose out of the growth of commerce by businessmen of the colony in the 1800s and the need to be able to provide better auditing to protect investors in companies. The resources of Maori were mainly organised around Maori Trust Boards (see section 2.6.2). These Boards were established under the Maori Trusts Board Act 1955, primarily to receive and distribute compensatory payments from the government for various injustices (Durie 1998). Recent Treaty settlements have meant that many of these Trust Boards, as well as other Maori organisations, have large amounts of assets and cash to be managed. As elaborated in section 6.5.4, the notion of Maori as an attractive customer group is a relatively new concept (Light 1999). The goals of self-determination for indigenous Maori are essentially for the advancement of Maori people, as Maori and their greater participation in Aotearoa/New Zealand society numerically, economically and culturally (Durie, 1998). As reiterated by Smith (1999) a critical aspect

¹ For example all Government Departments are now required to abide by the principles of the Treaty of Waitangi. See the Inland Revenue Business Plan which makes specific reference to; Recognising Treaty of Waitangi principles of partnership, participation and protection, as well as Enhancing assistance to Maori (www.ird.co.nz)

of the struggle for self-determination also involves questioning the representation of Maori as the 'Other'.

Currently in New Zealand the accountancy profession does not keep membership statistics on ethnicity, so there is little indication of how many Maori have been able to gain access to the profession. My study however, indicates that there are few Maori who participate in the profession. While Maori professional lawyers, doctors, nurses and teachers have for some time grouped themselves into associations as a celebration of their participation, this has only recently occurred within the accountancy profession. The Maori women in this study particularly expressed a desire for networking to provide support and encouragement to Maori accountants, and the marketing of the profession to Maori to increase their participation (section 6.9.1). In keeping with the main characteristics of Maori feminists (see section 3.8.3) these Maori women have grouped with Maori men, to form Maori accountants' networks and Special Interest Groups (www.icanz.co.nz) in both Auckland and Wellington. I am a member of the Auckland Maori Accountants Network. The initiatives to form Networks came about "when founding members first discussed their experiences as Maori accountants and started to consider the possibilities that a network could provide for the support and encouragement of other Maori in the profession" (Anonymous 2002a, p.44). Members have defined their short-term objectives as:

1. Establishing and maintaining a support network for members.
2. Assisting the professional development of members.

3. Encouraging Maori who wish to start or develop a career in accounting or related commercial areas.
4. Initiating and maintaining liaison with the Institute at Branch level.

Some of the activities the groups have been involved in thus far include: providing comprehensive assistance to Maori PCE1 candidates; developing and maintaining a full contact list of their existing membership for use with outside groups and establishing a relationship with Victoria University to set up a mentoring system, pairing students with younger members of the Wellington Network. These objectives are largely driven by a desire to “reduce the sense of isolation experienced by Maori in the university and professional environment, and the growing need for Maori with accounting and related commercial skills” (Anonymous 2002a, p.44). With Treaty settlements, as assets and cash are returned to tribal organizations, it is vital that more Maori develop the skills to manage these assets to preserve them for future generations. Currently this is a lack of management and accounting skills within the Maori community.

In keeping with the liberatory aspects of *Kaupapa Maori* these Maori accountants also wish to have an influence on the theoretical discipline of accounting. Some of this group might be prepared to take on the deeper issues, for example to include those iwi (tribal) and hapu (sub-tribal) resources that are central to Maori planning (section 5.6), in their future academic and professional development. At least one of these Maori women has expressed a desire to me to undertake a Doctorate of Philosophy in the future. Medium to long-term objectives encompass broader cultural and social objectives, including the

nurturing of tikanga Maori (Maori culture) (Anonymous 2002a). This could be the enabling development of Maori accountants' participation within the profession.

As expressed by Maori women participants in this project (section 6.9.1), Special Interest Groups were recommended and initiated. The Maori network groups have now been formed in Auckland and Wellington (see www.icanz.co.nz). The Institute has offered to support Maori accountants as they pursue their objectives (Anonymous 2002a). This outcome is one positive example of the how the research process undertaken in this project has contributed to its liberatory intent, as set out in the design of this research and its chosen methodology (section 4.4).

Also identified in section 6.9.2 is the importance of the marketing of accountancy as a profession to the Maori community and in particular to young Maori at the High-School level. Maori women participants in this project made favourable comments about articles written for example in Mana Magazine on Fiona Wilson and Pareaarau Chartered Accountants (see also section 2.9). The University of Waikato celebrated the inaugural Te Amorangi Academic Excellence Awards to showcase Maori excellence in intellectual pursuits (Anonymous 2002c). Kelvin Mataira, who has written about accountability and Maori society (see section 5.6), was the recipient for the Te Tohu Raupapa (Business, Commerce, Information Systems, Management) Award. It is hoped that these types of initiatives and the proposals of the Maori Networks and Special Interest Groups will go some way to overcoming barriers for current and future Maori accountants. In my concluding comments I will endeavour to bring out some further implications of this

study for the Maori women themselves, the accountancy firms that employ them and the accountancy profession of Aotearoa/New Zealand.

7.6 Concluding Comments

Access to and the participation of women from indigenous groups in the professions has been portrayed in this thesis as raising multiple levels of accessory enquiry; from concerns about levels of participation of Maori women in firms as they practice their craft, to deep analytical concerns about the very nature of the ontological precepts and consequential practice of accounting. For the Maori women themselves their participation in the accountancy profession raises many tensions, particularly regarding the dilemma of whether they are overcoming gender and race barriers (section 1.6) and are able to maintain their authenticity as Maori women or are simply being assimilated into the corporate environment. The women's conversations express, for example, their desire to be recognised as Maori with different cultural values and ways of doing things that could contribute to the organisational practices of accountancy, while at the same time not wanting to be different (in a negative way) regarding the media portrayal of Maori. They are under increased pressure to attract and deal with Maori clients, and have Maori knowledge, but at the same time they recognise the need for more Maori accountants that Maori clients and whanau groups prefer to deal with. The ability to assert their differences and wanting to be comfortable in the work environment, while also being recognised for promotion seem to reflect some of the tensions between maintaining cultural identity and being assimilated. Several Maori women also commented on the shyness of Maori in a predominantly European environment. To many non-Maori this

may seem to be contrary to cultural representations where Maori perform and speak at large gatherings. However, the women in this study are in a context of one or maybe two Maori within a classroom or an accountancy firm, thereby highlighting their feelings of isolation and loneliness and the unlikelihood or risk of engaging in this broader argument about colonisation in that context. However, Maori women like those participants in this study are well placed to make a strong contribution to their own whanau (extended family), hapu (sub-tribe) and iwi (tribal) groups by talking about the need for these communities to encourage young Maori to undertake the study of accounting as a valuable contribution to Maori participation in the global context. Their contribution to defining broader cultural and social objectives to nurture tikanga Maori (Maori culture) within the profession should also begin to promote diversity. The development of systems of accounting that deal with those hapu (sub-tribe) and iwi (tribal) resources that are important to Maori planning, embracing Maori concepts of accountability, and environmental accounting and reporting that take into account indigenous perspectives (section 5.6) would move some way towards respecting indigenous peoples and their cultures.

For the accountancy firms, while the more sensitive partner/s may be aware of the existence of cultural differences, they may be unsure what they and the professional body can do about these differences. In the interests of the espoused values of equal opportunity, I have already suggested that an enabling attitude would be for the profession and its organisations to provide Maori women with the opportunity to maintain their 'authenticity' on equal terms to define and represent themselves (section

6.9.4). Also required would be a consideration of the continuing impact of Aotearoa/New Zealand's colonialist history and its legacy, an acknowledgement of its impact on Maori women and a willingness to listen to Maori women's experiences, learn with and from them where their concerns might provide the seeds for transformation of the discipline and practice of accounting in order to address the concerns of Maori women (Whui 1999). I hope that my suggestions for change will contribute to both the development of Maori women within the profession, as well as the elimination of 'institutional racism' within its organisations. I would also suggest that unless the accountancy profession and its organisations develop effective strategies to address the needs of its Maori women members, it might also fail to recognise the similar needs of its Maori clients (Light 1999). I hope that my study will encourage further research concerned with the experiences of professional Maori women in particular and indigenous women more generally. In the next section I will elaborate on some possibilities for further research that could be fruitfully be undertaken to extend many of the issues raised in this thesis.

7.7 Possible Future Research

In this thesis I have been concerned with the experiences of Maori women and therefore have not had conversations with Maori men. While the Maori women in this study have indicated that because of their gender and race their experiences are different from those of Maori men (section 6.6.3), further research is required to articulate the experiences of Maori men accountants in terms of gender, race, class and culture. In keeping with postcolonial theorists (section 3.2) and the ideals of *Kaupapa Maori* research (section

4.4.1) this project should preferably be done by a Maori male researcher committed to the transformation of Maori people.

It would also be fruitful if partners of accountancy firms and members of the professional body were spoken to, to determine their future intentions for ensuring that Maori and Treaty issues are considered across all areas of their work, and for building and maintaining the profession's relationship with tangata whenua (people of the land) and the role of Maori accountants within this. The Maori community, and in particular Maori organisations, could also be consulted on their aspirations and the challenges they face in managing the assets and cash that they must account for within the current economic climate.

Maori women in this study have also indicated that their class belongingness created problems for them (section 6.6.2). While there have been some studies undertaken in the U.S.A. (Tinker and Neimark 1987) and the U.K. (Jacobs 2001), researchers in Aotearoa/New Zealand have not undertaken a study of the recruitment and promotional practices of accountancy firms. Such research would indicate whether CA firms offer economically advantageous positions to the middle and upper classes, thereby perpetuating existing patterns of class advantage as suggested by Jacobs (2001). Cooper (2001) argued that class dominates over patriarchy as the decisive division in society and that women's lack of economic power also silences them.

Evidence gathered for this research indicated that there are few Maori accountancy firms. Case study research of a firm like Pareaarau Chartered Accountants could be helpful in highlighting the differences between a Maori firm and the traditional (masculine) Eurocentric formation of firms and the profession body. Such a study could provide some valuable insights into how the Maori perspective could be incorporated into the profession of accountancy.

As mentioned in section 1.2 there has been research undertaken on the participation of Maori women in other professions like law and teaching. Comparative studies with these professions could determine how they have dealt with specific issues concerning their Maori female employees, as well as their initiatives to include the Maori perspective. Relatedly, a longitudinal study of the Maori women who participated in this project could indicate whether they are still employed by accountancy firms or whether they have determined that the environment is just too difficult and have therefore moved to the commercial sector, the public sector, Maori organisations or have set up their own practices. My continuing conversations with many of these women indicate that many have left the profession accountancy environment.

7.8 Final Thoughts

I would like to acknowledge the assistance of the small community of Maori scholars and supportive non-Maori scholars, who I have had many conversations with about this research project. In deciding to focus on the experiences and concerns of Maori women this project has also been one of self-discovery in learning much about the history of

Aotearoa/New Zealand, imperialism, colonialism, post-colonialism, feminist perspectives, the education system and Treaty of Waitangi issues that were not taught during my time at primary and secondary school.

My purpose for getting involved in this project is the liberatory aspiration that drives me to the *Kaupapa Maori* model that requires more than an add-in approach that is demonstrated in much of the functionalist accounting literature. I support the participation of Maori women in the accountancy profession of Aotearoa/New Zealand, but in a profession that is willing to recognise the unique potential they bring to the practice and discipline of accounting in line with the liberatory aspects of *Kaupapa Maori*. The increased visibility of Maori women accountants as a result of this project has been done with the intent of empowering these women to enhance their liberation, rather than cause them further risk of assimilation.

Initiatives undertaken by some of the Maori women participants in this project indicate to me that their consciousness levels have been raised as a result of their participation. I look forward to many future initiatives that will lead to greater participation by Maori and indigenous peoples generally in mainstream institutions, as well as the strengthening of Maori and indigenous organisations to underpin the well being of the people of their region.

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Appendix A: Information posted to participants

PhD Thesis on Maori Women in the Accountancy Profession

Who Am I?

My name is Patty McNicholas and I am a staff member of the Department of Accounting, School of Management at the University of Waikato. I obtained a National Diploma of Accounting in 1992 from the Waikato Polytechnic and a Master of Management Studies with Distinction for the University of Waikato in 1996. I have taught financial accounting at the Waikato Polytechnic and the University of Waikato for about the last eight years. I am a part-Maori women of Ngati Apakura and Ngati Maniapoto and am currently enrolled for a Doctorate of Philosophy.

What is my thesis about?

My research project broadly concerns the involvement of Maori women in the accountancy profession in Aotearoa/New Zealand. I became interested in this project as a result of my observation that few women manage to attain partnership status in accounting firms and that few Maori women undertake the study of accountancy in tertiary institutes. Statistics indicate that women represent about 29% of the profession's membership and that about half of the new entrants are women. Women currently account for about 6% of partners in Chartered Accountancy firms. The participation of Maori women in the profession is 'invisible' as statistics on ethnicity are not recorded. I would like to speak to Maori women who are currently employed as accountants about their experiences, opportunities and aspirations. My main aim is to investigate the relationship(s) between Maori women, accountancy and colonisation in the context of increasing Maori involvement in the accountancy profession.

What would involvement require?

I am interested in writing about Maori women's experiences in the accountancy profession. I hope to be able to interview you to ask you about your personal background, tertiary studies, career paths, how your career has been facilitated and about your experiences in the profession. Participants will be encouraged to tell their own stories. The interview would be informal, semi-structured for about 60-90 minutes. Individuals will not be identified in any publication/dissemination of the research findings without prior consent. Participants will be provided with a confidential copy of the transcript of the interview and have the opportunity to correct, qualify or add anything to these transcripts. Participants have the right to access any data that has been collected from them and the right to withdraw from the study at any time.

Interested?

If you would like to take part, or you want more information, I would like to hear from you. Confidentiality is assured and getting in touch with me does not commit you to the project. If you are not interested in being interviewed but have some opinions on particular issues, I would still be interested in speaking to you. If you are aware of other Maori women whom I may not have reached who may be interested, I would like to hear from them also. I have enclosed spare cards to pass on, so they may get in touch with me.

Patty McNicholas
Department of Accounting

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Fax (07) 838 4332

School of Management
Private Bag 3105
Hamilton

email patty@waikato.ac.nz

Background Information

This information will be confidential to me and my supervisors.

1. Full name

2. Address

3. Contact numbers Phone.(Wk).....(Hm).....

Fax.....email.....

4. Date of Birth.....

5. Number of parents with Maori ancestry.....If one, which one?.....

6. Iwi affiliation(s)

7. Iwi connections (e.g. do you work in any capacity for iwi).....

8. How would you describe your ability to speak Maori?

9. Education (from Primary to Tertiary)

Years Name of School/University Town

Qualifications

10. Career Path (include time out for having children)

Years of Service Name of practise/companyPosition held P/T F/T

(Use back of page to continue if necessary)

Consent Form

I consent to being interviewed by Patty McNicholas

I understand that the tape-recorded interview will be transcribed into print and that I will receive a copy of this typed transcript to edit and change if I wish.

I consent to the use of anonymous extracts from the transcripts being used in a thesis to be written by Patty McNicholas.

I consent to brief anonymous extracts also being used in associated publications such as conference papers, articles, and chapters in books.

I understand that I am free to withdraw from the project at any time.

Signed:

Date:

Print Name:

Address:

Contacts: Phone (work):
 Phone (home):
 Fax:
 email:

Appendix B: Whakapapa

THOMAS MARTIN ANDERSON = TE AOMARAMA TAONUI

25.12.1828 - 28.4.1914

Te Kuiti's first Postmaster 10 September 1885 to 1 June 1887.

Thomas died 1914 and was buried on the Waiteti family farm at Upokokarewa.

d. 1917

Iwi: Ngati Maniapoto. Hapu: Ngati Rora

Chieftainess of Ngati Rora hapu, sub-tribe of Ngati Maniapoto.

Te Aomarama died 1917 and her body was put into a vault in the Te Tokanganui-a-noho Urupa.

Pukunui Barney Anderson (m)
23 September 1870 - 16 May 1920
= Te Kahukore
1865 - 6 June 1956

Tokihaua Henry Anderson (m)
22 December 1874 - 1957
= Waikeria Searancke (f)
1878 - 1903
(First marriage)
= Agnes Ngaroherehere Searancke (f)
1887 - 24 February 1933
(Second marriage)
Agnes Waikeria Anderson (f)
14 June 1904 - 1949
= Right Rev Wiremu Netana Panapa
Second Bishop of Aotearoa.

Maata Martha Anderson (f)
23 October 1876

2.3.1
AGNES WAIKERIA ANDERSON (f) = WIREMU NETANA PANAPA (m)
1904 - 1950 (Second Anglican Bishop of Aotearoa 1951-1970)
1898 - 1970

2.3.1.1 Wiremu Aotearoa PANAPA (m) = Whaingaroa Te Wewehi COOKSON (f)	2.3.1.2 Annie May Ngaroherehere PANAPA (f) = Patrick John McNICHOLAS (m)	2.3.1.3 Hetekia Te Kani PANAPA (m) = Ripeka Teohaki JACK-KINO (f)	2.3.1.4 Tanirau Anderson PANAPA (m) = Ngaire Rangiwhiria WHIU (f)	2.3.1.5 Riapo Willis PANAPA (m) = Lily Teresa POUTAMA (f)	2.3.1.6 Dorothy Nancye Te Aroha PANAPA (f) = Anthony George LEWIS (m)	2.3.1.7 Faith Mereana PANAPA (f) = Dennis Graham TURNBULL (m)
2.3.1.1.1 Elizabeth Te Wewehi PANAPA (f)	2.3.1.2.1 John Wiremu McNICHOLAS (m)	2.3.1.3.1 Marilyn Matekino PANAPA (f)	2.3.1.4.1 Agnes Waikeria PANAPA (f)	2.3.1.5.1 Nigel Tanirau PANAPA (m)	2.3.1.6.1 Grant Frederick Wiremu LEWIS (m)	2.3.1.7.1 Beth Te Aroha TURNBULL (f)
2.3.1.1.2 Steven Aotearoa PANAPA (m)	2.3.1.2.2 Patricia Ann McNICHOLAS (f)	2.3.1.3.2 Te Rawi David PANAPA (m)	2.3.1.4.2 Nancye (Dcd) PANAPA (f)	2.3.1.5.2 Anthony Nero- Wharetiti PANAPA (m)	2.3.1.6.2 Ngaio Te Aroha LEWIS (f)	2.3.1.7.2 Graham Netana TURNBULL (m)
	2.3.1.2.3 Kathy Lisa McNICHOLAS (f)	2.3.1.3.3 Tanirau Anderson PANAPA (m)	2.3.1.4.3 Gilbert Tanirau PANAPA (m)	2.3.1.5.3 Riapo Willis Netana PANAPA (m)	2.3.1.6.3 Maia Ann LEWIS (f)	
	2.3.1.2.4 Lance Patrick McNICHOLAS (m)	2.3.1.3.4 Wikitoria Huritau Judith PANAPA (f)	2.3.1.4.4 Mihaka (Dcd) PANAPA (m)	2.3.1.5.4 Inuwai Teresa PANAPA (f)		
		2.3.1.3.5 Ngaoniterata John PANAPA (m)	2.3.1.4.5 Victor Manuka PANAPA (m)	2.3.1.5.5 Hohepa David PANAPA (m)		
		2.3.1.3.6 Miriama PANAPA (f)	2.3.1.4.6 George Netana PANAPA (m)	2.3.1.5.6 Francis Patrick PANAPA (m)		
		2.3.1.3.7 Margaret Rose Puti PANAPA (f)	2.3.1.4.7 Lillian May Rangiwhiria PANAPA (f)	2.3.1.5.7 Patricia Mereana PANAPA (f)		
		2.3.1.3.8 Hetekia Te Kani PANAPA (m)	2.3.1.4.8 David Rodwell PANAPA (m)			
		2.3.1.3.9 Huia Aroha PANAPA (f)	2.3.1.4.9 Debra Whaingaroa PANAPA (f)			

WILLIAM NICHOLAS SEARANCKE (m)

Descendant of John Searancke (1606) of Hatfield, England, who was a direct descendant of John Searancke, the Elder of Essendon in 1550. The family is of Flemish origin, and were brewers of beer in Hatfield and Hertfordshire. William Nicholas - one of 8 children of Francis and Harriet Searancke. He was educated at Eton College. The family lived in St Albans. At the age of 26 years he arrived in Wellington on board SS Brougham about 1845, as a draughtsman. He gained employment as a Surveyor-Cadet with the New Zealand Company. He travelled widely through the Wairarapa, Rangitikei, Manawatu and Taranaki purchasing land for the N.Z. Company. While in Waipa he met and married Hariata. During the war years he left the family and sought refuge in Auckland. He later married Susan Jane Glynn of Whangarei and produced 3 daughters. Later he returned to Kirikiriroa (later to be known as Hamilton) and became one of the pioneer Magistrates. He was instrumental in establishing the early Courthouse. Died in 1904 aged 85 years. Buried at the Haamilton West Cemetery situated near the present Rugby Park.

HARIATA RANGITAUPUA (f)

Daughter of Paeroa and Te Tahuna. Was a Chieftainess of Ngati Maniapoto. Direct descendant of Hoturoa, commander of the Tainui canoe. Lived at a settlement called Hauwai - Te Kopua on the Waipa River at the foot of the ancestral mountain Kakepuku. The children received their schooling at Te Awamutu and Auckland. During the war years the family sought refuge back in the King Country. Historically in the year 1857 Potatau Te Wherowhero became the First Maori King. In 1860 he was succeeded by his son, Tawhiao. Hariata married William N. Searancke and had three sons who married into the Kahui Ariki. Their third son, Charles Te Tahuna Searancke married Tiahuia, daughter of King Tawhiao. Charles Te Tahuna took on as his family name 'Herangi'. Their daughter Te Puea Kirihiaehae became a most notable and influential woman during her time.

1.0
WILLIAM WIRI SEARANCKE (m)
= NGAWAEROA TEKOKO (f)

1.1
Tamiaho SEARANCKE (m)

1.2
Tohe SEARANCKE (m)

1.3
Wene Ben SEARANCKE (m)

1.4
Jack SEARANCKE (m)

1.5
Kereama SEARANCKE (m)

1.6
Hinerangi SEARANCKE (f)

1.7
Lucy Ruhi SEARANCKE (f)

1.8
Mereaina SEARANCKE (f)

1.9
Mereaina SEARANCKE (f)

2.0
WALTER HARIWHENUA SEARANCKE (m)
= PAEROA TEWAACA (f)

2.1
Hariata Ngamiraka SEARANCKE (f)

2.2
Waikeria SEARANCKE (f)

2.3
Agnes Ngaroherehere SEARANCKE (f)

2.4
Charles Tahuna SEARANCKE (m)

2.5
Hana Ngahiriwa SEARANCKE (f)

2.6
Annie Okeroa Ngataua SEARANCKE (f)

3.0
CHARLES TE TAHUNA HERANGI (m)
= TIAHUIA TAWHIAO (f)

3.1
Hera HERANGI (f)

3.2
Te Puea Kirihiaehae HERANGI (f)

3.3
Tamati HERANGI (m)

3.4
Wanakore HEARANGI (m)

3.5
Te Ngaeha HERANGI (m)

3.6
Atarua HERANGI (f)

2.3
AGNES NGAROHHEREHERE SEARANCKE (f) = HENRY TOKIHAUA ANDERSON (m)
1885 - 1933 1874 - 1957

2.3.1
Agnes Waikeria ANDERSON (f)

2.3.2 (Whangai)
Ben Bernard ANDERSON (m)

2.3.3 (Whangai)
Jock Rewatu SEARANCKE (m)

2.3.1
AGNES WAIKERIA ANDERSON (f) = WIREMU NETANA PANAPA (m)
1904 - 1950 (Second Anglican Bishop of Aotearoa)
1898 - 1970

2.3.1.1
Wiremu
Aotearoa
PANAPA (m)

2.3.1.2
Annie
May
Ngaroherehere
PANAPA (f)

2.3.1.3
Hetekia
Te Kani
PANAPA (m)

2.3.1.4
Tanirau
Anderson
PANAPA (m)

2.3.1.5
Riapo
Willis
PANAPA (m)

2.3.1.6
Dorothy
Nancye
Te Aroha
PANAPA (f)

2.3.1.7
Faith
Mereana
PANAPA (f)

2.3.1
 AGNES WAIKERIA ANDERSON (f) = WIREMU NETANA PANAPA (m)
 1904 - 1950 (Second Anglican Bishop of Aotearoa 1951-1970)
 1898 - 1970

2.3.1.1 Wiremu Aotearoa PANAPA (m) = Whaingaroa Te Wewehi COOKSON (f)	2.3.1.2 Annie May Ngaroherehere PANAPA (f) = Patrick John McNICHOLAS (m)	2.3.1.3 Hetekia Te Kani PANAPA (m) = Ripeka Teohaki JACK-KINO (f)	2.3.1.4 Tanirau Anderson PANAPA (m) = Ngairi Rangiwhiria WHIU (f)	2.3.1.5 Riapo Willis PANAPA (m) = Lily Teresa POUTAMA (f)	2.3.1.6 Dorothy Nancye Te Aroha PANAPA (f) = Anthony George LEWIS (m)	2.3.1.7 Faith Mereana PANAPA (f) = Dennis Graham TURNBULL (m)
2.3.1.1.1 Elizabeth Te Wewehi PANAPA (f)	2.3.1.2.1 John Wiremu McNICHOLAS (m)	2.3.1.3.1 Marilyn Matekino PANAPA (f)	2.3.1.4.1 Agnes Waikeria PANAPA (f)	2.3.1.5.1 Nigel Tanirau PANAPA (m)	2.3.1.6.1 Grant Frederick Wiremu LEWIS (m)	2.3.1.7.1 Beth Te Aroha TURNBULL (f)
2.3.1.1.2 Steven Aotearoa PANAPA (m)	2.3.1.2.2 Patricia Ann McNICHOLAS (f)	2.3.1.3.2 Te Rawi David PANAPA (m)	2.3.1.4.2 Nancye (Dcd) PANAPA (f)	2.3.1.5.2 Anthony Nero- Wharetiti PANAPA (m)	2.3.1.6.2 Ngaio Te Aroha LEWIS (f)	2.3.1.7.2 Graham Netana TURNBULL (m)
	2.3.1.2.3 Kathy Lisa McNICHOLAS (f)	2.3.1.3.3 Tanirau Anderson PANAPA (m)	2.3.1.4.3 Gilbert Tanirau PANAPA (m)	2.3.1.5.3 Riapo Willis Netana PANAPA (m)	2.3.1.6.3 Maia Ann LEWIS (f)	
	2.3.1.2.4 Lance Patrick McNICHOLAS (m)	2.3.1.3.4 Wikitoria Huritau Judith PANAPA (f)	2.3.1.4.4 Mihaka (Dcd) PANAPA (m)	2.3.1.5.4 Inuwai Teresa PANAPA (f)		
		2.3.1.3.5 Ngaoniterata John PANAPA (m)	2.3.1.4.5 Victor Manuka PANAPA (m)	2.3.1.5.5 Hohepa David PANAPA (m)		
		2.3.1.3.6 Miriam PANAPA (f)	2.3.1.4.6 George Netana PANAPA (m)	2.3.1.5.6 Francis Patrick PANAPA (m)		
		2.3.1.3.7 Margaret Rose Puti PANAPA (f)	2.3.1.4.7 Lillian May Rangiwhiria PANAPA (f)	2.3.1.5.7 Patricia Mereana PANAPA (f)		
		2.3.1.3.8 Hetekia Te Kani PANAPA (m)	2.3.1.4.8 David Rodwell PANAPA (m)			
		2.3.1.3.9 Huia Aroha PANAPA (f)	2.3.1.4.9 Debra Whaingaroa PANAPA (f)			